



2011 – 2012 Revenue Manual

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Sandy City provides its citizens many different services. These services are only possible because there are revenues to pay for them. If there was a shortfall in revenues, services would have to be curtailed. For this reason the Finance Department spends time doing revenue forecasts. It is extremely important that revenue forecasts are accurate, because expenditures are budgeted based on how much revenue will be generated. Revenue forecasting is done by looking at individual revenues over time to get an idea of where they could be expected to go in future years. The forecast is also based on the economic forecast for the next year.

There are times when unexpected events happen and revenues fall short or expenditures are greater than expected. In order to counter this, the City budgets revenues and expenditures conservatively. Revenues are budgeted slightly lower than the forecasted amount and expenditures are slightly increased over actual expectations.

GFOA recommends that governments “prepare and maintain a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues.” (Recommended Budget Practices 9.3, National Advisory Council on State and Local Budgeting)

The Sandy City revenue manual was prepared as a companion to the budget document. This document contains a more detailed inventory of revenues received by the city’s various funds. This document:

- Provides the user a review of all major revenue sources.
- Analyzes the subsidization/cost recovery for applicable fee type revenue.
- Provides city departments with information to effectively budget their future revenues.
- Provides city staff and council a means of identifying revenue risks and opportunities.

The manual is organized to follow the same order of funds and account numbers as found in the current budget book. A typical entry for each major revenue source may include the following: the revenue account number; the authority under which a fee or tax is imposed or a revenue producing activity is pursued; a description of the revenue source; a statement indicating the rationale or purpose behind the revenue source; a current schedule of fees or charges; cost recovery of fees compared to city subsidizations; and the dollar amounts of revenues generated over the past several years as well as projections for the current and up-coming year.

Hopefully, this manual will be a useful tool for evaluating the various revenue sources available to Sandy City.

Budget Services
Sandy City
FY 2011-2012

Methodology

It is important to note that because of various revenue sources, many different methodologies were used to determine user fee amounts. Understanding each methodology is fundamental in determining appropriate levels of subsidization and cost recovery. Listed below are some of the primary ways that fees were determined.

- Some revenue sources are set by statute. Examples of this would include ambulance fees, which are set by the state or the innkeeper fee amount which is also set by state code.
- Many of the fees in Sandy City have been set based on studies conducted by professional consulting groups. These would include the Impact Fee Study done in 2005 or the Business License Fee Study.
- Other fees are set in order to be competitive with similar services offered in other jurisdictions. An example of this would be proprietary operations such as the golf course or Alta Canyon Sports Center which need to be competitive to similar institutions in order to maximize revenues while covering costs.
- Some fees are determined by the costs required to provide a service. For these fees calculations are made to determine the total costs to the city. First, total direct costs were determined which include wages, benefits, materials and time. Next overhead costs were calculated. Overhead expenses are costs not directly related to the service, such as facility, maintenance, and administrative costs. For the purpose of this revenue manual an average overhead cost has been used city wide.

Calculating overhead costs for each department becomes less accurate since departments may encounter difficulty when they try to factor overhead items such as indirect labor, interest, rent or utilities into their price. These costs are not easily attributable to a particular product or service and often one or more is overlooked. For the purpose of this study it is less nebulous to use an average overhead cost for the city. The average overhead percent was determined by taking

$$\text{Overhead Expenses} / (\text{Direct Costs} + \text{Labor}) = \text{Overhead Percent.}$$

In an ever changing market, when overhead expenses can be determined as a percentage of direct costs plus labor, they should be re-evaluated on an annual basis.

Finally, we take the average overhead percentage and apply it to the calculated direct costs. This helps the city better understand how revenue and subsidization trends for the various fees.

Additional policies and guidelines are set forth in the next section

Sandy City is funded through two categories of revenue, taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. The city also provides services that benefit specific groups of citizens for which a specific fee is charged which is intended to pay for all or part of the costs incurred to provide that service. The city follows the revenue policies below:

REVENUE POLICIES

- Sandy City should estimate revenues conservatively to avoid unexpected deficits and to provide a funding source for capital project needs.
- Sandy City should minimize the use of one-time revenue to fund ongoing services.
- Sandy City should aggressively collect all revenues or taxes due.
- Sandy City should annually review user fees, impact fees, license and permit fees, and special assessments:
 - To determine that the full long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
 - To determine the subsidy level of some fees.
 - To consider new fees.
- Sandy City should waive or defer fees only in accordance with the administrative appeal procedure under standards set by the City Council. All fees waived or deferred must be documented and submitted to the City Treasurer. Any fee determined to be uncollectible must be approved to be written off by the Finance Director.
- Sandy City should seek to maintain a stable tax rate. Generally, taxes should not be increased unless:
 - Inflation has clearly forced operating costs upward faster than tax growth.
 - New services are instituted to meet citizens' needs.

REVENUE ANALYSIS

User Fees – User fees are based on an analysis of how much of the cost should be covered by the fee versus how much should be subsidized by general taxes and revenue. Factors considered in the analysis include:

- How the fees compare with those charged by other cities.
- Whether the service benefits the general public versus a defined user such as an individual or group.
- Whether the individual or group receiving the service generated the need and therefore the costs of providing the service.
- Whether imposing the full cost fee would pose a hardship on a specific service.

- Whether the same service can be offered privately at a lower cost and whether the level of fee affects demand for service:
 - a. Is it possible and desirable to manage demand for a service by changing the level of the fee? (Increasing a fee may cause significant decline in demand for the service and, correspondingly, decreasing a fee may create a significant increase in demand.)
 - b. Are there competing providers of the service in the public or private sector? (The existence of competition may determine a competitive "market rate" for the service.)

General Taxes & Revenue – The next section will provide information on the major tax revenue sources used to fund the city's general government services. Each source will have information on:

- How the tax is calculated
- Significant trends
- Underlying assumptions for the revenue estimates

DESCRIPTION OF FUNDS

The Governmental Funds include those activities that comprise the city's basic services. They account for essentially the same functions reported as governmental activities in the government-wide financial statements. The major governmental funds are listed separately below and the non-major funds are consolidated:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

The Storm Water Fund accounts for the city's revenues and capital expenditures associated with drainage for storm water run off.

The Debt Service Funds are used to account for the accumulation of resources for payment of general long-term debt principal and interest and special assessment levies when the city is obligated in some manner for the payment. The city's debt service funds include the General Purposes Debt Service Fund, the Auto Mall Special Improvement District Fund, and the Special Improvement Guarantee Fund. Debt incurred by enterprise funds is not accounted for in the debt service funds but internally within the enterprise fund.

The Capital Projects Fund accounts for the resources used to acquire, construct, and improve major capital facilities, other than those financed by proprietary funds. The principal source of funding is contributions from developers restricted for capital construction, operating transfers from the General Fund, grants, and bond proceeds. All funds received for a particular purpose are restricted and used specifically for that purpose.

Other Governmental Funds include the non-major funds which are the following: the Redevelopment Agency, the Landscape Maintenance Fund, the Community Development Block Grant (CDBG), the Recreation Fund, the Community Events Fund, the Sandy Arts Guild, the Electric Utility Fund, and the General Trust Fund. Though combined for purposes of this schedule, additional information is available for each fund elsewhere in this book (see the table of contents).

The Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the city on a cost reimbursement basis. The Internal Service Funds include the Fleet Fund, the Information Services Fund, the Risk Management Fund, the Equipment Management Fund, and the Payroll Management Fund.

The Enterprise Funds include those activities that operate similar to private businesses and charge a fee to the users that is adequate to cover most or all of the costs. These functions are presented as business-type activities in the government-wide financial statements. The city reports the following enterprise funds:

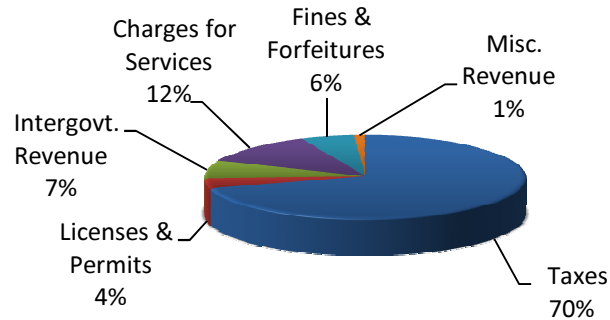
The Alta Canyon Sports Center Fund accounts for the activities created by the Alta Canyon Recreation Special Service District.

The Water Fund is used to account for the operations of the city's water utility.

The Waste Fund accounts for waste collection services provided by an independent contractor.

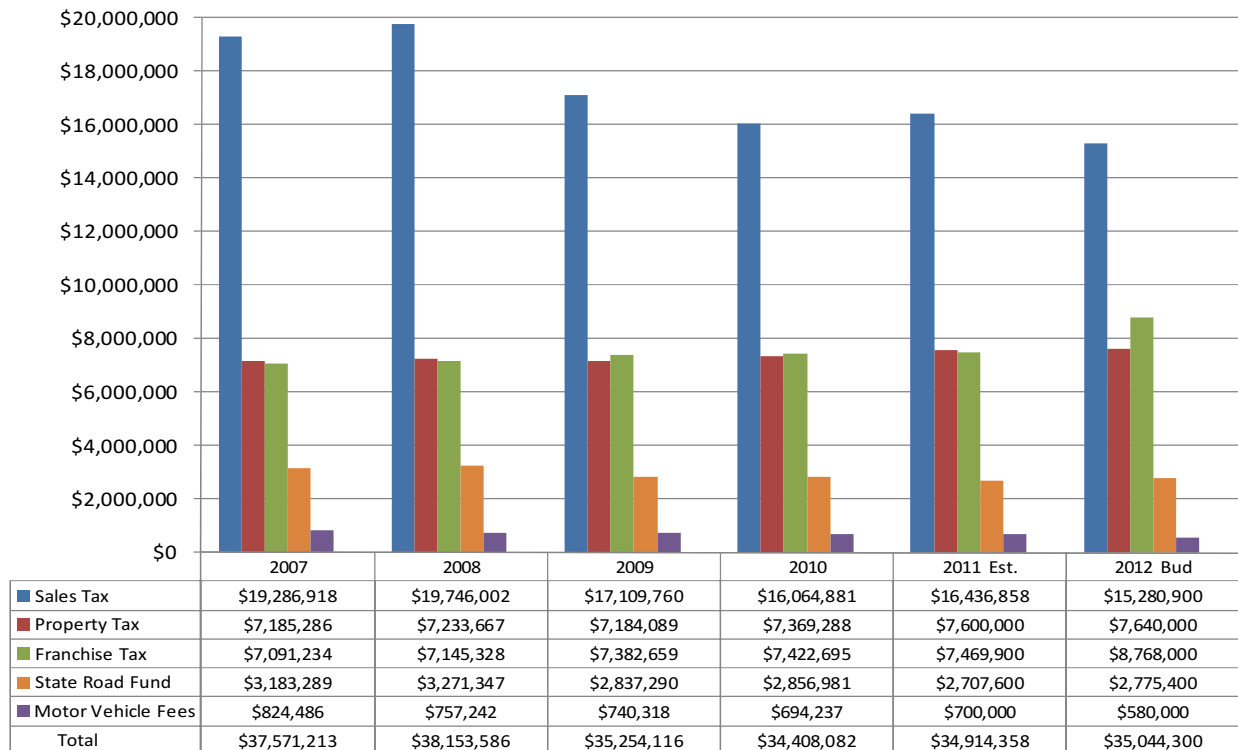
The Golf Fund is used to account for the city's golf course.

FY 2012 General Fund Financing Sources



After a few years of declining revenue Sandy City is projecting relatively flat revenues for FY 2012. With current economic conditions, and sales tax constituting more than 33% of the general fund revenue, total FY 2012 General Fund Revenues were budgeted 8% less than FY 2008 actuals. This is a decrease of over \$3,100,000.

Major General Fund Revenue Sources



The above chart shows the six-year trend for five revenue sources which comprise nearly 77% of the general fund revenue. It is important to maintain balance among major revenue sources. Sales tax revenue fluctuates more with the economy than the other revenue sources. Because Sandy has been in a growth mode for the past 30 years, much of the fluctuation caused by the economy has been mitigated. As the city approaches maturity, balance among revenue sources will become even more important. The chart above shows that while sales tax and franchise tax have increased in recent years, property tax, state road funds, and motor vehicle fees have remained relatively stable or have declined.

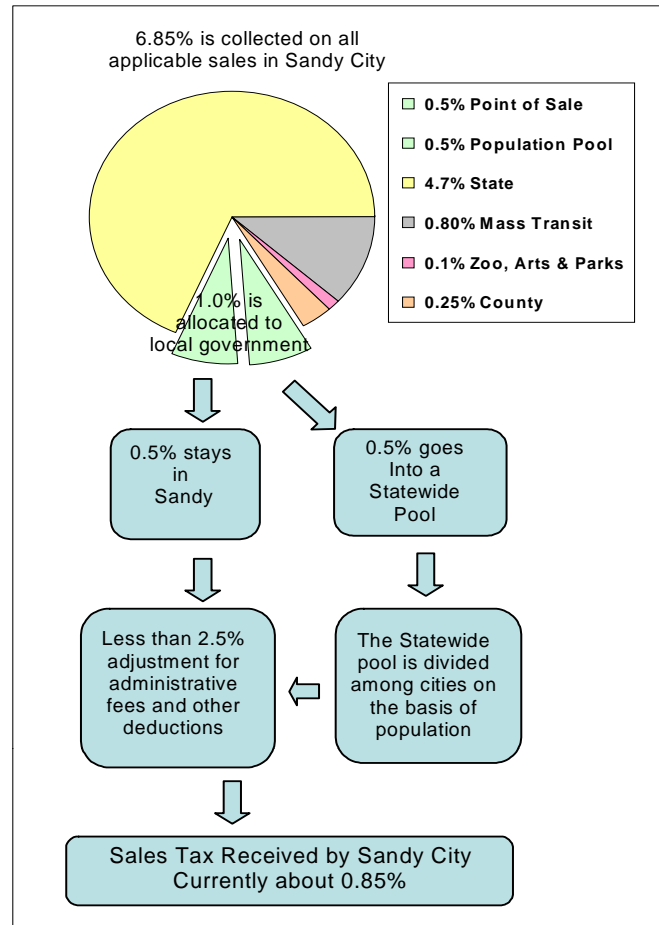
Sales tax is Sandy City's largest revenue source contributing more than 33% of general fund revenue. State Law authorizes cities to receive sales tax revenue based on the process described in the chart shown here. Sales tax revenue is forecasted by the finance department using a qualitative method which makes assumptions about each of the relevant factors in this distribution model. Trends in each of the relevant factors were analyzed as follows:

State Law – No changes in the rates specified in state law are anticipated.

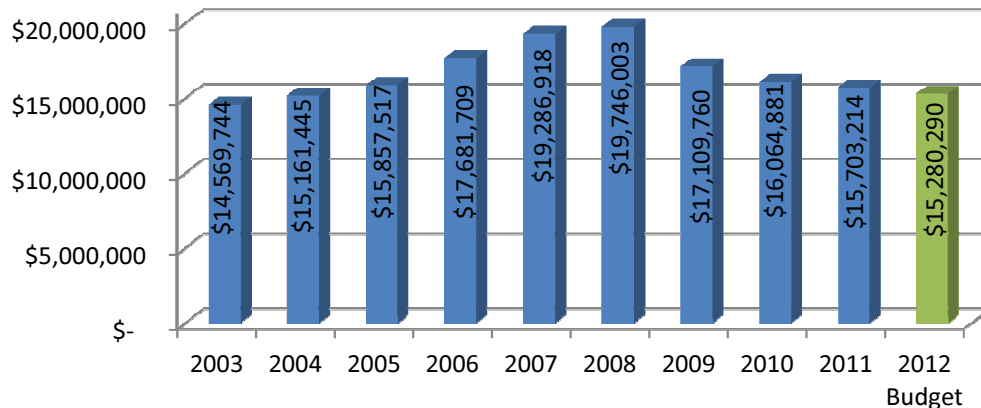
Population Data – Changes in population data can significantly impact sales tax revenue. The 2010 census shows a significant decrease to Sandy's population. As a result, the State Tax Commission has updated population estimates for distributing sales tax revenue. Sandy will now get a smaller slice of the pie. Thus, even though state-wide sales and Sandy City sales are estimated to increase, the total sales tax receipts are estimated to decrease by 0.71%.

Statewide Sales – With half of the sales tax revenue coming from the statewide pool, the amount of statewide sales is a major factor in the estimate. The overall growth estimate is 1.73%.

Sandy City Sales – With the other half of sales tax revenue deriving directly from sales made in Sandy, it is important to project separately the growth in retail sales made in Sandy. Since FY 2004, Sandy sales have grown at a slower pace than statewide sales. The FY 2012 forecast for Sandy sales reflects growth similar to the expected statewide trend.



General Sales & Use Taxes



Franchise Tax

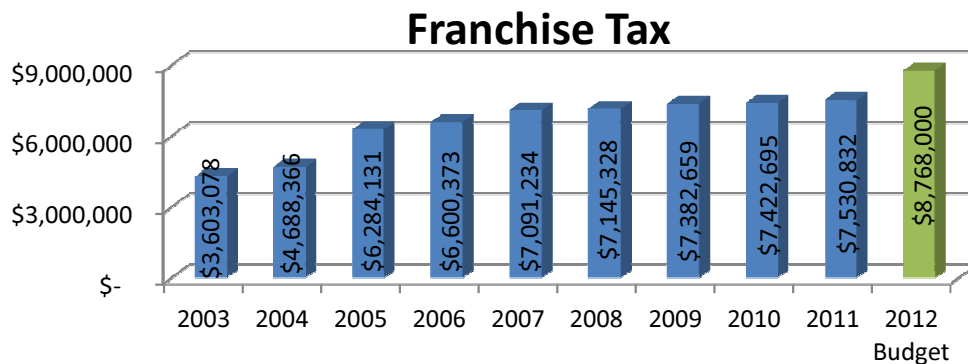
Fund 1-0-3113

Franchise Taxes are the second largest revenue source generating 19% of general fund revenue. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. The relevant factors in forecasting franchise fee revenue are as follows:

Tax Rate – Sandy City charges a 6% franchise tax to the electric and natural gas, and water utilities. The water utilities franchise tax has been newly added to the Sandy City water utility. In addition the City charges 5% for cable television and 3.5% for telecommunication services (set by state law).

Utility Rate – Changes in utility rates affect the revenue collected by the utility and therefore the amount of tax remitted to the city. Utility rates are regulated by the Public Service Commission. It has not been uncommon to experience rate decreases as well as increases. Any announced rate changes are factored into the revenue projections; however, the projections for FY 2012 include normal growth.

Usage – Utility revenue is sensitive to changes in usage. The electric and natural gas utilities can be affected in particular by the weather. The projections take weather variations into account and assume a normal weather pattern. The size of households also has some affect on utility usage. The average household size in Sandy has decreased in recent years, which has resulted in reduced usage.

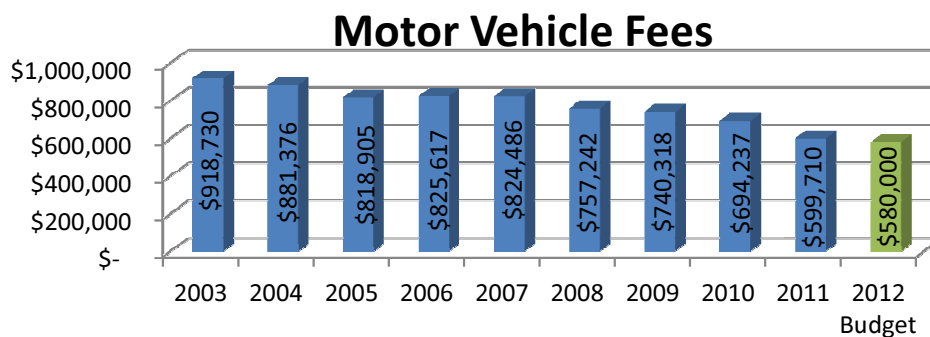


Motor Vehicle Fees

Fund 1-0-3115

Motor vehicle fees account for 1.6% of general fund revenue. The fee is a personal property tax for passenger cars and light trucks. It is a uniform fee based on the age of the vehicle. The fee is applicable to passenger cars, light trucks (including sport utility vehicles), and vans. These fees are due at the time of registration, even on new vehicles and vehicles that are registered more than once during a given year.

The fees collected are transmitted to the county where they are distributed to the taxing jurisdictions in proportion with the property tax revenue. As a result, the distribution is affected by changes in tax rates and growth in other jurisdictions. Other county jurisdictions have increased property taxes while Sandy has not. The result is that Sandy has received a smaller portion of the available motor vehicle fees. A qualitative method is used to project revenue based on past trends.

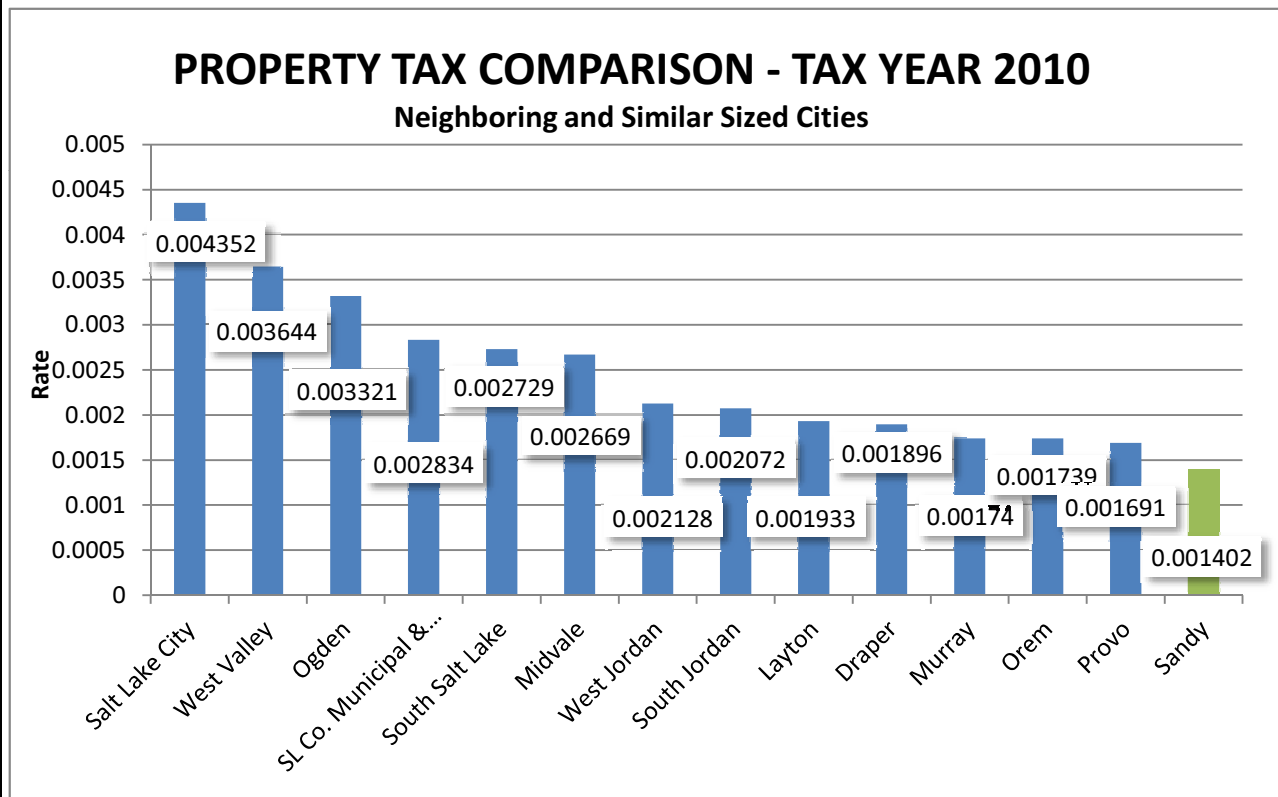


Property tax is Sandy City's third largest source of tax revenue accounting for just over 17% of general fund revenue. It should be noted that the Alta Canyon Recreation Center, which is managed and operated by Sandy City, also levies a property tax. By virtue of Alta Canyon's status as a special district, this tax is separate from the Sandy City property tax.

Truth in Taxation – In order to understand property tax in Utah it is necessary to understand a section of Utah Law known as "Truth in Taxation." The county is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenue as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the city chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisements and public hearings from which the name "Truth in Taxation" is derived.

Revenue Projections – The relevant factors in the preliminary property tax forecast include the tax rate and new growth. According to state statute, the adopted tax rate and budgeted revenue is provided by the Salt Lake County Auditor's Office in June.

Property Tax Rate – Sandy City's property tax rate is modest when compared to its neighboring cities and similar sized cities in Utah as illustrated in the chart below. The FY 2012 budget does not include an increase in the tax rate.



New Growth – New growth is initially estimated using a trend analysis and using a report of new construction generated by the city's Building Division. Since the growth number used in the final budget must be the county's number, adjustments are made as needed.

State Road Funds generate 6% of general fund revenue. This revenue source is the city's share of the B & C Road Fund administered by the Utah Department of Transportation with the primary source being the \$0.245 per gallon tax levied on motor fuel. Sandy City receives its allocation through a formula weighted 50% on the city's proportion of the state's population and 50% on the city's proportion of the state's road miles.

The chart below illustrates that the money received from the state road fund is sufficient to cover about 25% of the road-related costs. In fact, the streets budget alone is more than the revenue received from state road funds.

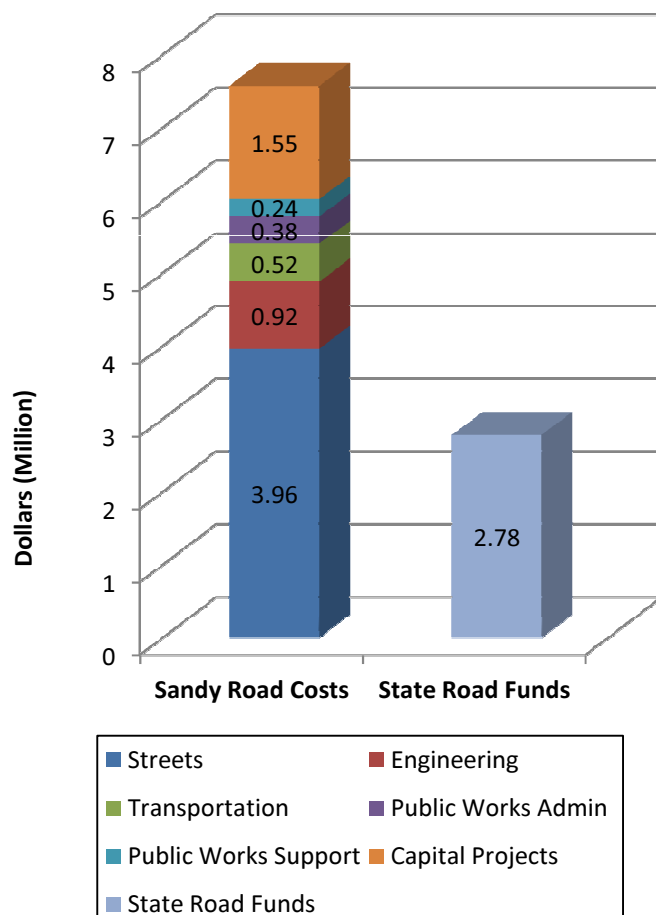
Though generated primarily through taxes, state road funds are limited in use and therefore not classified, for purposes of this budget book, among general taxes and revenue. However, it is a significant enough revenue source to merit further explanation here. A qualitative method is used to forecast State Road Funds based on trends for each of the following factors used in the formula: population, road miles, and available road funds.

Population – As discussed earlier in the sales tax section, the FY 2012 estimate accounts for a decrease in Sandy's population as a percent of the statewide population. Sandy's population has been growing slower than the state as a whole since the 2000 census even though it had grown more rapidly than the state for many years previously. This trend is the result of a demographic shift to smaller household sizes and to the greatly diminished amount of land that can still be developed.

Road Miles – Also attributable to the slowing in development relative to the rest of the state, the city's proportion of road miles is in slow decline. The forecast reflects this trend.

Available B&C Road Funds – Gas tax revenue is based on consumption rather than the price of fuel. In reality, an increase in fuel prices can result in lower consumption.

State Road Funds Compared to Sandy Road Costs - FY 2012 Budget



Revenues

arranged by budget book order

Administration	City Recorder 31491 Sale of Maps, Copies & Information 31491 GRAMA Requests 31497 Passport Application Fees Fund 25 - Community Events 3166 July 4th Booth (fee per booth) 316929 Special Events Food Vendor Insurance Fee Fund 26 - Sandy Arts Guild 31667 Single Season Passes 31667 Design-Your-Season Plan 31668 Single Event Tickets 31493 Amphitheater Rental / day 31642 Venue Merchandise Fee	Parks & Rec.	Parks & Cemetery 31441 Park Reservation Fees 31442 Cemetery Fees Fund 24 - Recreation 31825 Recreation Fees Fund 242 - Alta Canyon Sports Center 3169 Sundry Revenue 318251 Rental Income 318252 Food & Beverage Sales 318253 Admission Fees 318254 Merchandise Sales 318256 Instruction Fees 318257 Membership Fees 318258 Tournament & League Fees Fund 560 - Golf Course 31811232 Greens Fees - 9 holes 31811231 Greens Fees - 18 holes 3181121 Rentals 3181125 Range Balls 3181126 Instruction Fees (per hour) 3181122 / 3181124 Concessions, Merchandise, Special fees 31811215 Banquet Room Rental (150 capacity)
	Finance Services 3116 Innkeeper Fee - per Ordinance 31491 Sale of Maps, Copies & Information 31611 Fees on Delinquent Accounts 31699 Phone Payment Convenience Fee 3184 Collection Fees Fund 64 - Information Services 31491 Sale of Maps, Copies & Information 318261 IS Charges 318262 Telephone Charges		
Police	Police 314213 False Alarm Fees 314215 Sex Offender Registration Fee 31491 Reports 3121 Business License Fees 31423 Court Fees 3176 Police Impact Fees Animal Control 314214 Animal Control Fees	Community Development	Community Development Admin 3121 Business License Fees Planning 314511 Planning Development Fees 314512 Inspection Fees 314514 Rezoning Fees 314515 Other Development Fees 31229 Sign Permit Fees Building & Safety 3122 Building Permit Fees
Fire	Fire 314221 Ambulance Fees 314224 Fire Inspection Fees 314225 Hazardous Material Recovery Fees 314226 Fire Department Courses 31491 Reports 3177 Fire/EMS Impact Fees	Public Utilities	Fund 510 - Water Operations 3181 Water Rates 31811 Fluoride Fee (per month) 3182 Other Water Charges 31813 Water Irrigation Fees Fund 511 - Water Expansion & Replacement 33711 Water Connection Fees 33712 Meter Set Fees 33714 Development Review Fees 33715 Waterline Reimbursement Fee Fund 280 - Storm Water Operations 3173 Storm Water Fees Fund 281 - Storm Water Expansion 3173 Storm Water Fees 33714 Development Review Fees 3373 Flood Basin Fees / acre Fund 270 - Electric Utility 3375 Street Lighting Fees (Annexations)
Public Works	Streets 3124 Road Cut Permits 314312 Sidewalk Fees 31491 Reports Transportation 314311 Street Sign Fees Fund 521 - Bulky Waste 31413 Waste Collection Fees		
Parks & Rec.	Parks & Recreation Administration 31493 Building Rental Fees 3171 Park Impact Fees 3172 Trails Impact Fees		

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Source

This revenue is collected from the sale of maps, copies, and information as well as from services provided for GRAMA requests. Revenue from reports throughout the departments goes into this account.

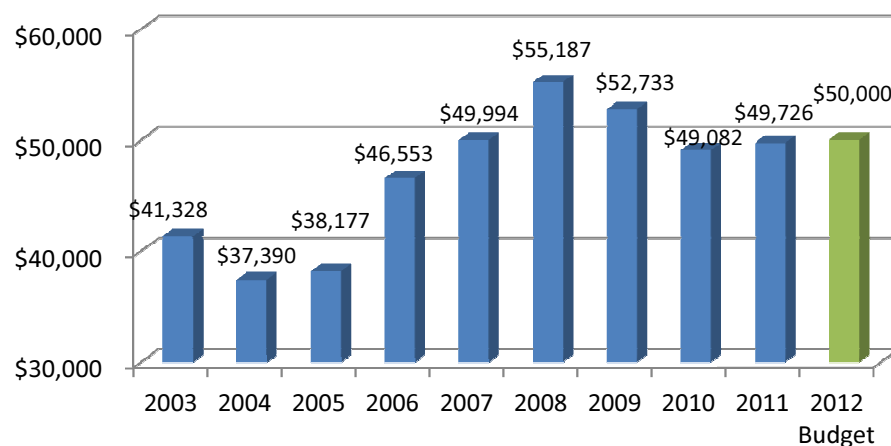
Examples of this are police reports, IS reports, and other similar work.

Collection**Cost Recovery**

Fee Information	2012 Budget	Actual Cost	City Subsidy
31491 Sale of Maps, Copies & Information			
Misc. Copies - Public / page	\$0.16	\$0.16	\$0.00
Misc. Copies - Employees / page			
Black & White 8.5 X 11	\$0.08	\$0.16	\$0.08
Color 8.5 X 11	\$0.20	\$0.20	\$0.00
31491 GRAMA Requests			
Audio CD's / each	\$5.00	\$9.00	\$4.00
Copies / page	\$0.30	\$0.30	\$0.00
Research / hr. + copying charges	\$26.00	\$38.34	\$12.34
31497 Passport Application Fees			
(In Addition to State Department Charges)			
Execution Fee / application	\$25.00	N/A	N/A
Photo Fee / photo	\$10.00	N/A	N/A
Overnight Express Mailing	\$26	N/A	N/A

Rationale

The City Recorder's Office preserves and manages city records, documents, and contracts according to Utah State Code requirements. The office charges fees for the sale of maps, copies and information as well as responding to GRAMA requests. These fees should cover the material and labor costs associated with providing each service.

Revenue History and Projection**Sale of Maps, Copies, & Information**

Source

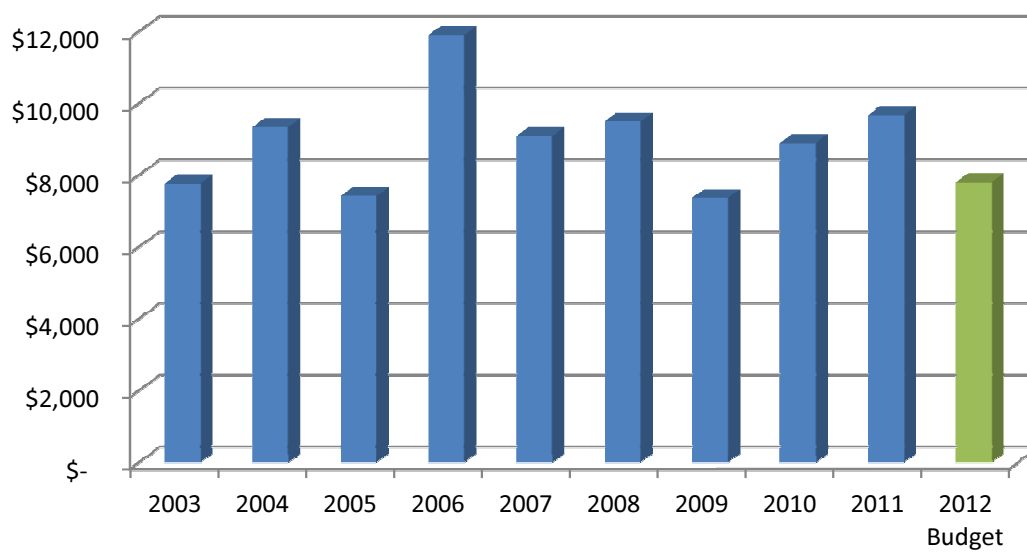
This fee is collected from the July 4th Booth rentals, and the special events food vendor insurance for those who want to be covered under our insurance.

Collection**Cost Recovery**

Fee Information	2012 Budget	Actual Cost	City Subsidy
3166 July 4th Booth (fee per booth)	\$130.00	\$248.27	\$118.27
316929 Special Events Food Vendor Insurance Fee*	\$65.00	\$65.00	\$0.00

*Actual cost to insure vendor through our insurance.

The fee for a booth rental is partly subsidized by the city. Nearly 50% of the actual costs are for materials (tent and side panel) with the other 50% covering personnel costs. In essence the booth fee covers the cost for the booth, but the labor costs are subsidized by the city. The Special Events Food Vendor Insurance Fee is the actual amount to insure the vendor through our insurance.

Revenue History and Projection**Community Events - Ticket Sales**

Source

The Sandy Arts Guild operates as an enterprise fund, and tries to recover the cost of providing services through fees and charges on those who use its services.

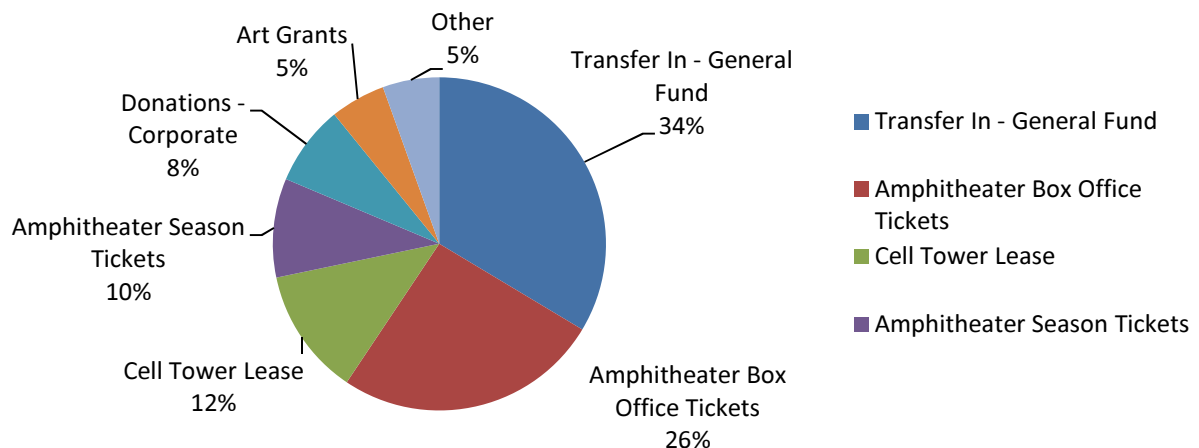
Collection

Fee Information	2012 Budget
31667 Single Season Passes	
Mounted/Permanent Seat (Premium)	\$130
Mounted/Permanent Seat (Priority)	\$113
Lawn Seating (Adult)	\$76
Lawn Seating (Under 18)	\$66
31667 Design-Your-Season Plan	
Pick at least 6 shows to receive discount	15%
31668 Single Event Tickets	Per Ticket
Single Event Ticket Processing Fee	\$1
31493 Amphitheater Rental / day	\$1,250
City Sponsored Group - Rehearsal	\$100
City Sponsored Group - Performance	\$200
Stage Manager Fee / day 4 hr. max	\$175
Tech Crew Fee / day 4 hr. max	\$400
Parking Fee/ticket (paid by promoter)	\$0.50
Building Fee/ticket (paid by promoter)	\$0.50
Security (per officer per hour)	Actual Cost
EMTs (per technician per hour)	Actual Cost
Cleaning Fee	\$100
31642 Venue Merchandise Fee	10% - 20%

Cost Recovery

The Sandy City Arts Guild currently recovers around 66% of the full cost of providing services through fees, grants and other revenue. The other 34% was transferred in from the General Fund. Cell tower revenue is new this year.

Revenue History and Projection



Finance

Source

Innkeeper fees are an increasing source of revenue for the city, and explained in more detail below.

The Finance Department also generates revenue through fees, and the sale of maps copies and information.

Collection

Cost Recovery

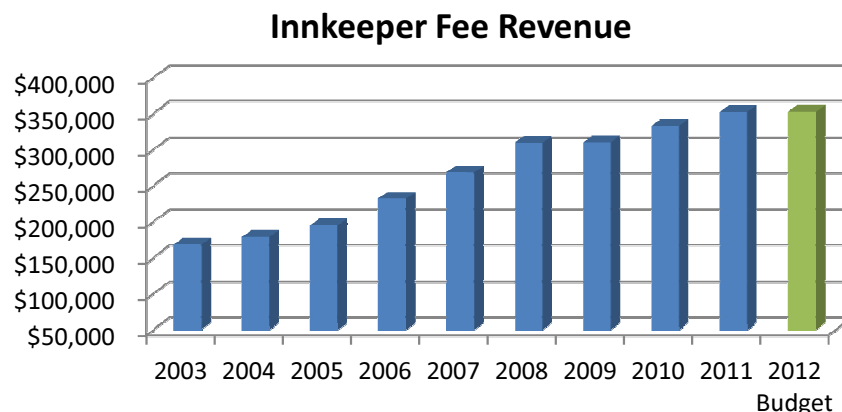
Fee Information	2012 Budget	Actual Cost	City Subsidy
3116 Innkeeper Fee - per Ordinance	1.5%	N/A	N/A
Late Payment Penalty (Innkeeper Fee)	5% of \$ Due	N/A	N/A
31611 Fees on Delinquent Accounts			
Annual Interest on Accounts	18%	N/A	N/A
Receivable Balance			
31699 Phone Payment Convenience Fee	\$3	\$3	\$0
3184 Collection Fees			
Non Metered Accounts	Constable Fees	N/A	N/A
Returned ACH (Direct Debit)	\$20	\$20	\$0
Returned Checks			
Returned from Bank	\$25	\$25	\$0
Courts NSF	\$20	\$20	\$0
To Legal Department for Collection	\$40	\$40	\$0
Sundry Billings			
To Legal Department for Collection	\$175	\$175	\$0

Rationale

Collection Fee - recovers the cost for returned checks from the bank or the legal department's involvement in the collection process. These are comparable to similar neighboring municipalities' fees.

Innkeeper Fee - This is paid by hotels, motor courts, motels, and similar institutions. The fee is set by ordinance and has restricted uses (see Utah Code 17-31-2 & 59-12-603). There used to be a local option for this fee. In addition to the authorized 1% tax, Sandy City also collects an additional .5% since this revenue had been pledged as a security for bonds. Sandy City is able to keep this local option until the obligation incurred has been paid. (Utah Code 59-12-353)

Revenue History and Projection



Source

Collected from the sale of maps, copies, and information service requests.

Collection

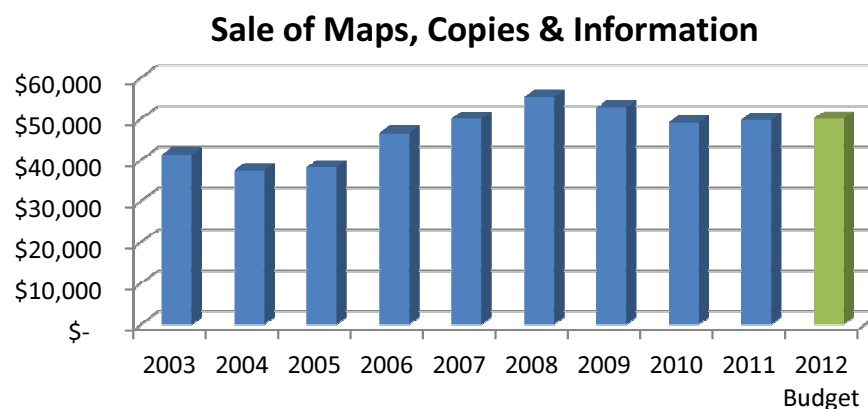
Cost Recovery

Fee Information	2012 Budget	Actual Cost	City Subsidy
31491 Sale of Maps, Copies & Information			
Audit	\$25	\$29	\$4
Budget Book	\$25	\$29	\$4
Custom Staff Work (including information requests, programming maps, and database searches - charged per hr with a 1 hr minimum - printing or copying is charged separately)	\$95	\$65	(\$30)
Black and White Copies* (per page + postage)			
8 1/2 x 11	\$0.18	N/A	N/A
8 1/2 x 14	\$0.18	N/A	N/A
11 x 17	\$0.37	N/A	N/A
Larger Sizes (per sq. ft.)	\$0.95	N/A	N/A
Color Copies and Printing* (per page + postage)			
8 1/2 x 11	\$1.80	N/A	N/A
11 x 17	\$2.80	N/A	N/A
Larger Sizes (per sq. ft.)	\$3.90	N/A	N/A
Aerial Photography as TIF File** (per quarter section + postage)	\$108	\$13	(\$95)
GIS Layers in Elect. Format / Layer	\$15	\$13	-\$2

* Copies and printing charges are set to cover costs and be comparable to similar jurisdictions.

**The profit from this fee is meant to help recoup some of the initial aerial photography costs, however the actual cost to send this information to those requesting it is minimal.

Revenue History and Projection



Source

Businesses having over four false alarms within a 12 month period.

Collection

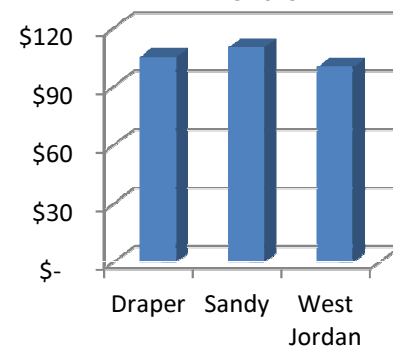
Fee Information	2010 Approved	2011 Approved	2012 Approved
314213 False Alarm Fees			
Over 4 False Alarms in 12 months	\$110	\$110	\$110
Each additional false alarm	\$110	\$110	\$110
Late Fee - 30 days	\$11	\$11	\$11
Late Fee - 60 days / additional	\$11	\$11	\$11
Late Fee - 90 days / additional	\$11	\$11	\$11

Rationale

The Sandy City Police Department provides police protection and law enforcement services. These services include checking on businesses after an alarm goes off. If one business has over four false alarms within 12 months they are assessed this fee to help cover the costs for providing the law enforcement service. The business may also be charged a late fee of \$11 for each 30 day late period. The maximum late fee is \$33, or three months. These rates are similar to other cities.

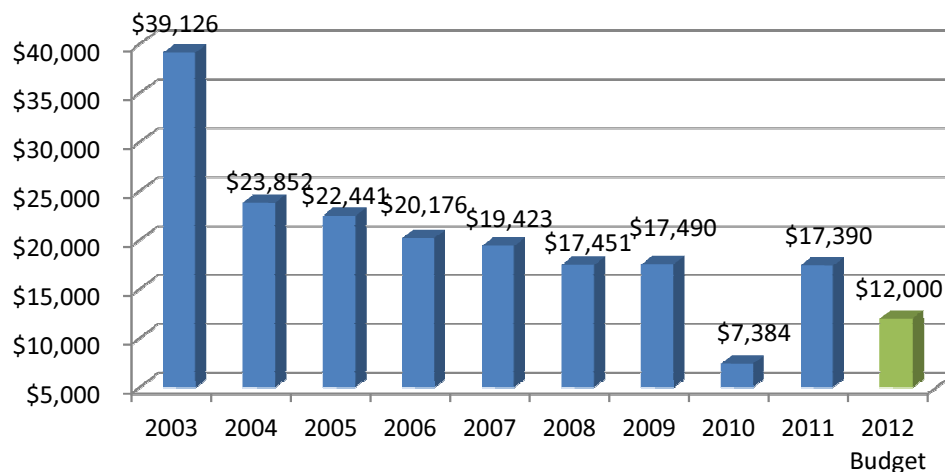
This revenue source is very unpredictable, but over the last ten year period there has been a substantial decline in false alarm fees which is good since the fees are meant to discourage false alarms and make sure alarm owners are being responsible.

Over 4 False Alarms in 12 months



Revenue History and Projection

False Alarm Fees



Police		Fund 1-211-31491	
Source			
Citizen requests for reports, photographs, evidence copies, or police work cards.			
Collection		Cost Recovery	
Fee Information	2012 Budget	Actual Cost	City Subsidy
31491 Reports			
Reports for first 3 pages	\$10.00	\$10.00	\$0.00
Each Additional Page	\$1.00	\$1.00	\$0.00
Fingerprints / card	\$10.30	\$10.30	\$0.00
Clearance Letters / Backgrnd Checks	\$10.30	\$10.30	\$0.00
Photographs			
Digital photos/page B & W	\$4.68	N/A	N/A
Digital photos/page Color	\$4.68	N/A	N/A
VHS Tape/CD/VCD/DVD			
Evidence Copy with Tape	\$28.09	\$28.09	\$0.00
Evidence Copy without Tape	\$28.09	\$28.09	\$0.00
Cassette Tape			
Evidence Copy with Tape	\$28.09	\$28.09	\$0.00
Evidence Copy without Tape	\$28.09	\$28.09	\$0.00
3121 Business License Fees			
Police Work Cards	\$30	\$15	(\$15)
314215 Sex Offender Registration Fee	\$25	\$25	\$0
31423 Court Fees			
Drivers Awareness Class Fee	\$30	N/A	N/A
Rationale			
Reports - these fees try to recover the actual costs for time spent and materials. The main cost is for personnel costs. All photographs are now digital, hence a new fee schedule should be made for photographs based on the number of B & W or Color pages that are printed, instead of picture size or roll length.			
Police Work Cards - This fee covers the cost to make a police work card which involves having finger prints and a photo taken. Because the time and materials needed to make a police work card are minimal, there may be a profit for the city to create a police work card. The fee is set to be comparable to similar municipalities' fees.			
Court Fees - This fee is for the drivers awareness class and is set by the courts. It is based on rates of neighboring municipalities. This fee is paid at the justice court building (Fund 1-15-3151).			
Revenue Manual		19	

Source

Police impact fees are charged to new development.

Collection

Cost Recovery

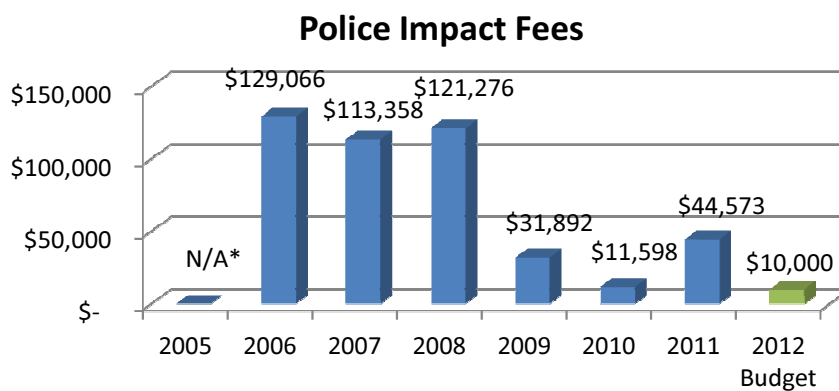
Fee Information	2011 Approved	2012 Approved
3176 Police Impact Fees		
Church/Synagogue (1000 sq. ft.)		
Single Family (unit)	\$71	\$71
Multi Family (unit)	\$40	\$40
Mobile Home (unit)	\$40	\$40
Hotel/Motel (room)	\$47	\$47
Retail/Shopping Center (1000 sq. ft.)	\$140	\$140
Office/Institutional (1000 sq. ft.)	\$89	\$89
Church/Synagogue (1000 sq. ft.)	\$49	\$49
Elem./Secondary School (1000 sq. ft.)	\$130	\$130
Industrial (1000 sq. ft.)	\$57	\$57
Warehouse (1000 sq. ft.)	\$36	\$36
Mini-Warehouse (1000 sq. ft.)	\$6	\$6

Rationale

The Utah Impact Fees Act authorizes cities to charge impact fees for “public safety facilities,” which it defines as buildings “constructed or leased to house police, fire, or other public safety entities.”

Sandy started charging police impact fees in 2006 to help pay for police facilities needed to accommodate new development. A study was done by Duncan and Associates which determined the amount that Sandy should charge.

Revenue History and Projection



*An impact fee study was completed in 2005, Police Impact Fee revenue started in 2006.

Source

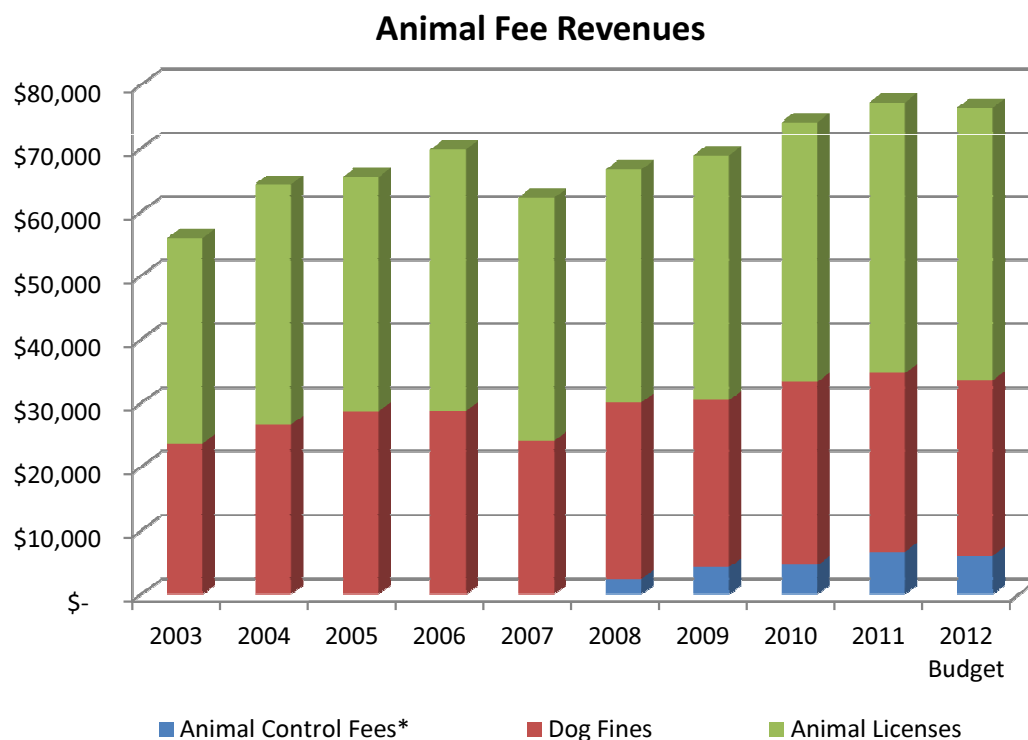
Sandy City pet owners. Registration permits are required for dogs and cats. There are also fine revenues for violation of ordinances.

Collection

Sandy City allows a maximum of six small animals but no more than two dogs at any address. Even homes that are zoned for livestock may only have two dogs. However, residents may apply for a hobby permit. If granted they will be able to have a maximum of five dogs at their home. A hobby permit costs \$70.00 per year. For complete fee information see the consolidated fee schedule.

Rationale

Most of the animal control fees cover the cost for providing the service. For example the license fee for dog or cat is \$6. This covers the cost for the actual animal tag, and the few minutes it takes to input the information into the database. Leashes are \$1 each, just to cover the material cost of the leash. Many of the other fees are based at a rate that covers the cost of material and time. Some fees however are kept comparable to other cities. Examples of this might include impounding, boarding, or other services which are kept comparable to other city's fees.

Revenue History and Projection

*This revenue is from a contract for providing animal control services to Cottonwood Heights.

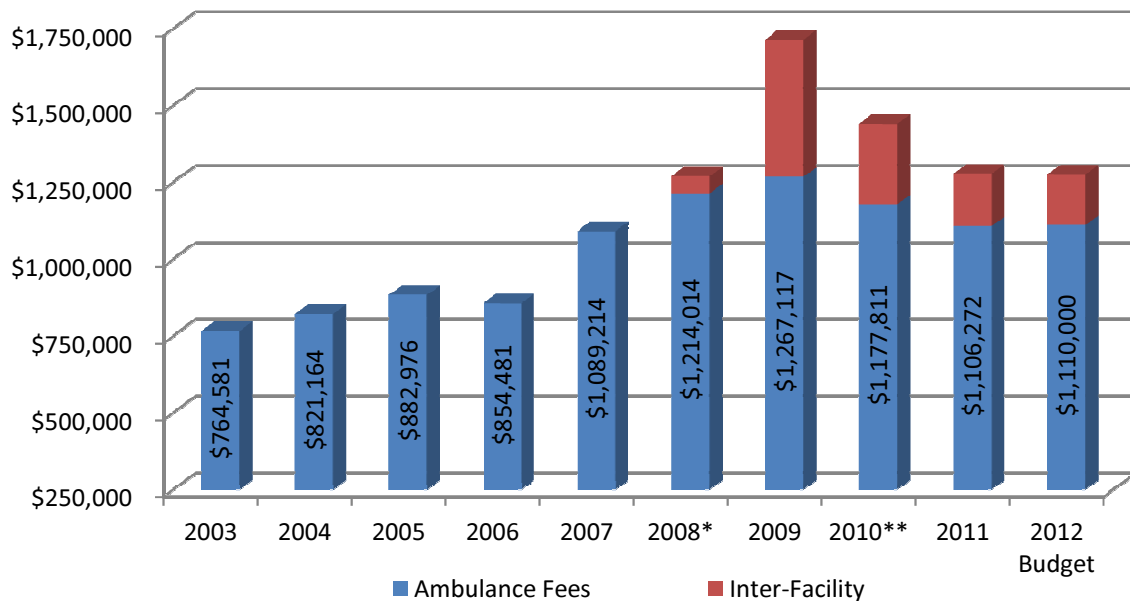
Source

The fire department's largest revenue source (besides the general fund subsidy) is ambulance fees. Ambulance services now include some inter-facility transport.

Collection

Fee Information	2011 Approved	2012 Approved
314221 Ambulance Fees*		
Full Rates		
Base Rate / call	\$535.00	\$569.00
Mileage Rate / mile	\$31.65	\$31.65
Non-transport Trip / call	\$331.05	\$331.05
Air Ambulance Stabilization / call	\$331.05	\$331.05
Interfacility Transports	\$682.95	\$682.95
Advanced Life Support/Paramedic/call	\$1,035.00	\$1,100.00
Fuel Fluctuation Rate	\$0.25	\$0.25

*Ambulance fee rates are set by the State of Utah and are adjusted as often as the State adjusts the fee schedule. Also, when diesel fuel exceeds \$5.10 per gallon or gasoline exceeds \$4.25 per gallon, a surcharge of \$.25 per mile of transport may be added to the mileage rate.

Revenue History and Projection


*Starting in FY 2008 Sandy City Fire started providing inter-facility transport services.

**The decrease in FY 2010 is attributed to Gold Cross covering additional types of calls, and the economy which lead to fewer calls, and an increase in late payments

Source

The fire department collects revenue from inspection fees, hazardous material recovery and teaching courses such as first aid.

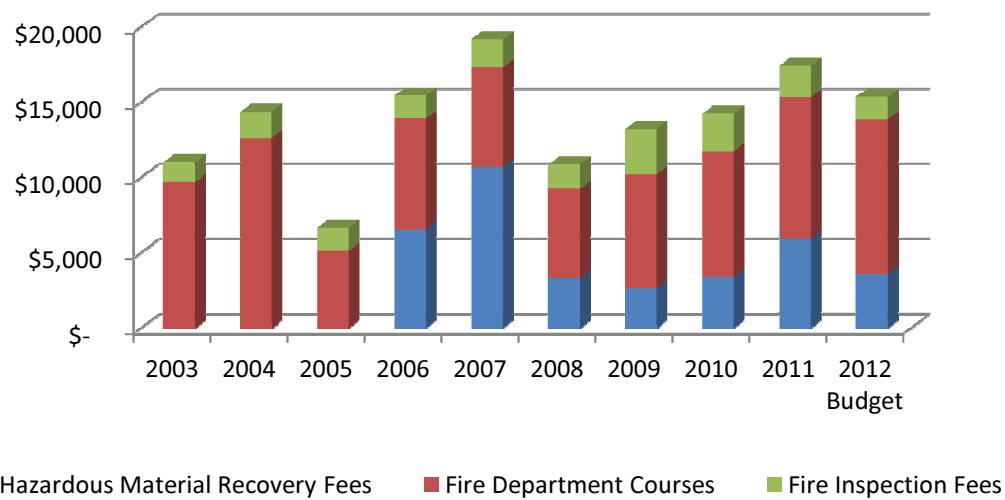
Collection

Fee Information	2012 Budget	Actual Cost	City Subsidy	
314224 Fire Inspection Fees				
Tank Install Inspection - Above Ground	\$87	\$87	\$0	
Tank Install Inspection - Underground	\$325	\$325	\$0	
Tank Removal Insp. - Underground	\$325	\$325	\$0	
Fireworks Storage (Off Stand Site)	\$140	\$130	(\$10)	
Fireworks and Explosives Fees	\$140	\$130	(\$10)	
Tent, Canopy, or Temp. Membrane	\$50	\$50	\$0	
Occupancy Smoke Test / test	\$93	\$93	\$0	
Child Care Inspection	\$50	\$50	\$0	
314225 Hazardous Material Recovery Fees				
Command Officer / hr.	\$114	\$114	\$0	
Auxiliary Apparatus & Crew / hr.	\$238	\$238	\$0	
Pumper & Crew / hr.	\$488	\$488	\$0	
Fee for Standby or Ambulance Service	Actual Cost			
314226 Fire Department Courses				
CERT Class**	\$20	\$1,441	\$1,421	72*
Basic Life Support (CPR)	\$20	\$225	\$205	11*
Heartsaver CPR/First Aid/AED	\$20	\$225	\$205	11*

*Amount of people needed to recover the actual cost of the class.

**CERT training supplies have not been funded since FY 2002. The Fire Department has been paying for these supplies out of the training reimbursement money.

Revenue History and Projection



Source

Fire impact fees are charged to new development.

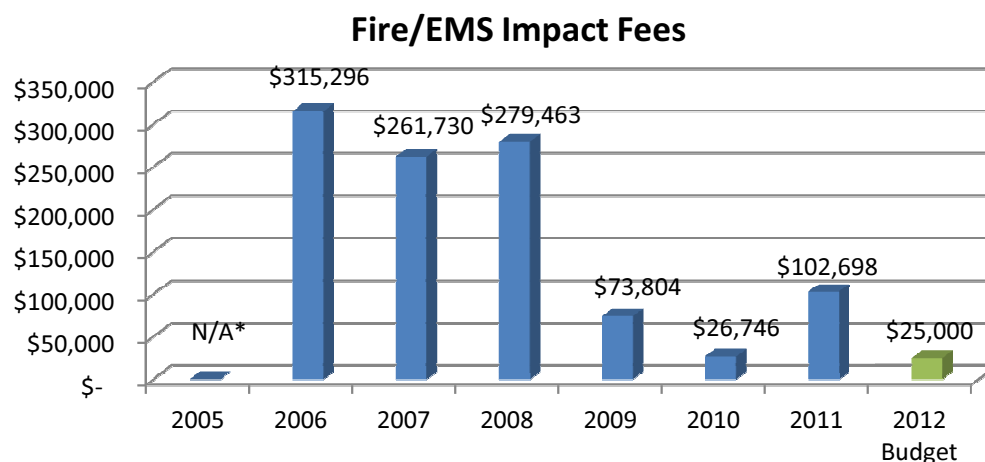
Collection

Fee Information	2011 Approved	2012 Approved
3177 Fire/EMS Impact Fees		
Residential		
Single Family (unit)	\$165	\$165
Multi Family (unit)	\$92	\$92
Mobile Home (unit)	\$92	\$92
Hotel/Motel (room)	\$110	\$110
Retail/Shopping Center (1000 sq. ft.)	\$322	\$322
Office/Institutional (1000 sq. ft.)	\$206	\$206
Church/Synagogue (1000 sq. ft.)	\$115	\$115
Elem./Secondary School (1000 sq. ft.)	\$301	\$301
Industrial (1000 sq. ft.)	\$130	\$130
Warehouse (1000 sq. ft.)	\$82	\$82
Mini-Warehouse (1000 sq. ft.)	\$16	\$16

Rationale

The Utah Impact Fees Act authorizes cities to charge impact fees for “public safety facilities,” which it defines as buildings “constructed or leased to house police, fire, or other public safety entities.”

Sandy started charging fire impact fees in 2006 to help pay for fire stations needed to better accommodate new development. A study was done by Duncan and Associates which determined the amount that Sandy should charge.

Revenue History and Projection


*An impact fee study was completed in 2005, Fire Impact Fee revenue started in 2006.

Source

Those conducting excavation or construction operations on Sandy City public ways.

Rationale

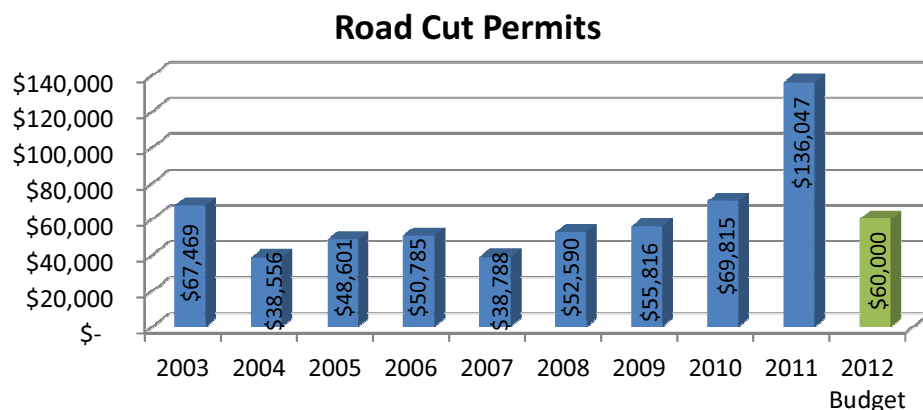
Before any road cut permit is issued, Sandy City requires the applicant to obtain a minimum \$10,000/year excavation bond, Certificate of Liability Insurance, and Utah Contractors License Number. These permits control excavation and construction operations. It is also implemented to cover special requirements for work in general, maintenance, private construction, and additions to utility systems in the public way.

Collection

Fee Information	2012 Budget
3124 Road Cut Permits	
Inspection testing completed by city	Actual cost of testing
Concrete or asphalt road surfaces	\$200
Surface more than 3 years old	\$0.25/sq ft
Surface less than 3 years old	\$0.50/sq ft
Surface with fabric	\$0.50/sq ft
Fine for failure to complete (per day up to 5 working days)	\$250
Fine for non-compliance in work zone (Fine per incident)	\$250
Re-installation of road signs	Actual cost of sign
Road striping	Actual cost of striping
Repair to damaged city utility	Actual cost of repair
Repair to damaged city landscape	Actual cost of repair
Emergency trench repair	Actual cost of repair

Road cut permits are structured in a way to recover most of the cost for providing the services. The fees for inspections testing, re-installation of road signs, road striping, and repairs are set as the actual cost for each service. After completing a time-study on the permit process and evaluating the impact of excavations on the permanent road surface, staff changed the fee structure to better reflect the actual costs to process, inspect, and enforce all road excavation permits. See the consolidated fee schedule for a detailed list of road cut permit fees.

Revenue History and Projection

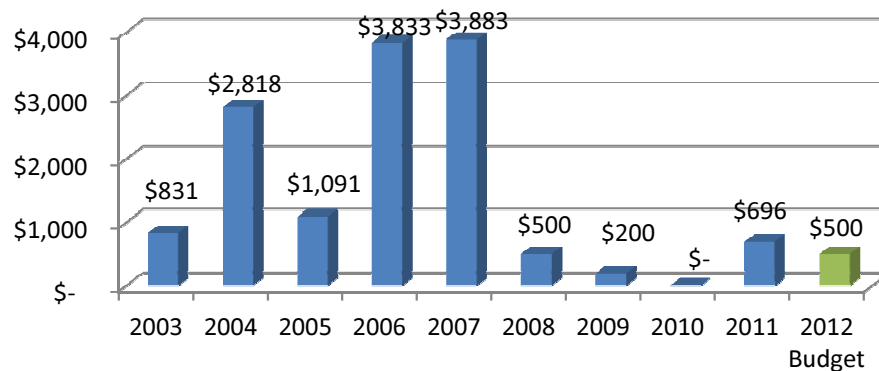


Streets**Fund 1-32-314312****Source**

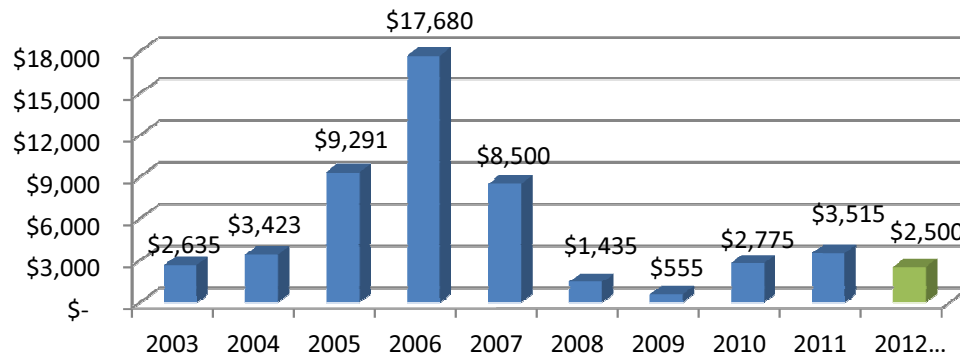
Sandy City will pay 50% of the cost for non-hazardous concrete replacement. This saves the city money on future repairs. Revenues from sidewalk fees have decreased significantly over the last 10 years.

Collection

Fee Information	2012 Budget	Actual Cost	City Subsidy
314312 Sidewalk Fees			
Non-hazardous concrete replacement (percent of cost)	50%	N/A	50%

Sidewalk Fees**Transportation****Fund 1-34-314311**

Fee Information	2010 Actual	2011 Actual	2012 Budget
314311 Street Sign Fees			
Regulatory / sign	\$185	\$185	\$185
Street / sign	\$185	\$185	\$185

Street Sign Fees

Source

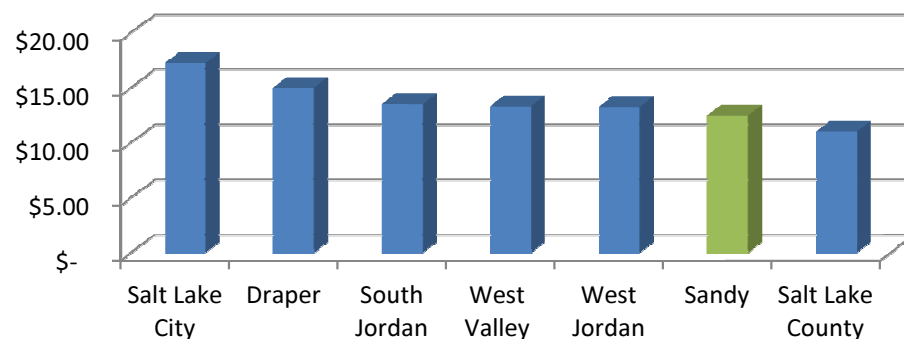
Revenue is collected from the waste & recycle retail sales as well as dumpster fees.

Collection

Fee Information	2010 Actual	2011 Actual	2012 Budget
31413 Waste Collection Fees			
1st Can / unit / month	\$12.50	\$12.50	\$12.50
2nd Can / unit / month	\$5.00	\$5.00	\$5.00
Each Additional Can / unit / month	\$12.50	\$12.50	\$12.50
Additional Recycle Cans / unit / month	\$5.00	\$5.00	\$5.00
Assistance Program / unit / month	\$6.25	\$6.25	\$6.25
Dumpster	\$125.00	\$125.00	\$125.00

Comparison

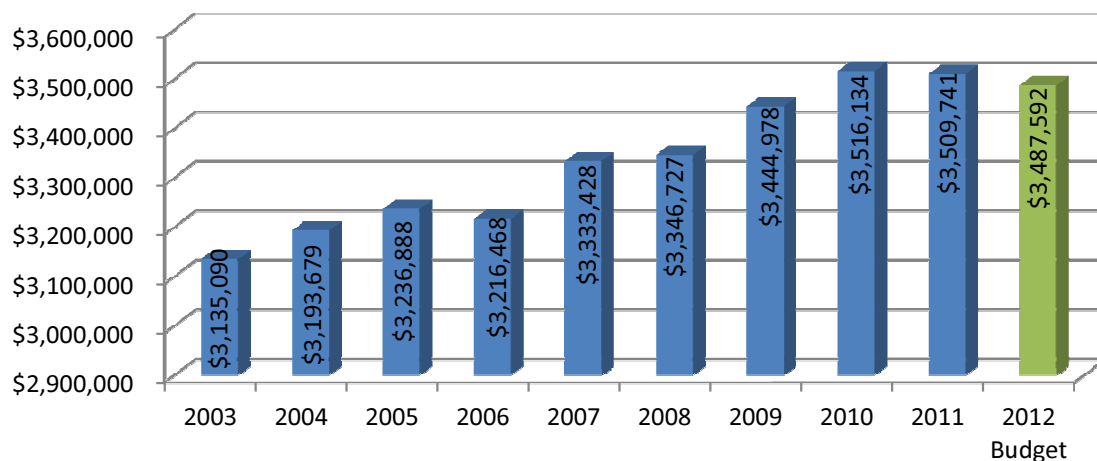
Combined Cost for One Waste & Recycle Can*



* Most recent fiscal year rates show that Sandy City maintains a comparatively low cost for waste pick up, especially considering not all other cities offer services such as spring/fall clean-up.

Revenue History and Projection

Waste Collection Retail Sales



Source

Park and Trail impact fee revenues are received from new development.

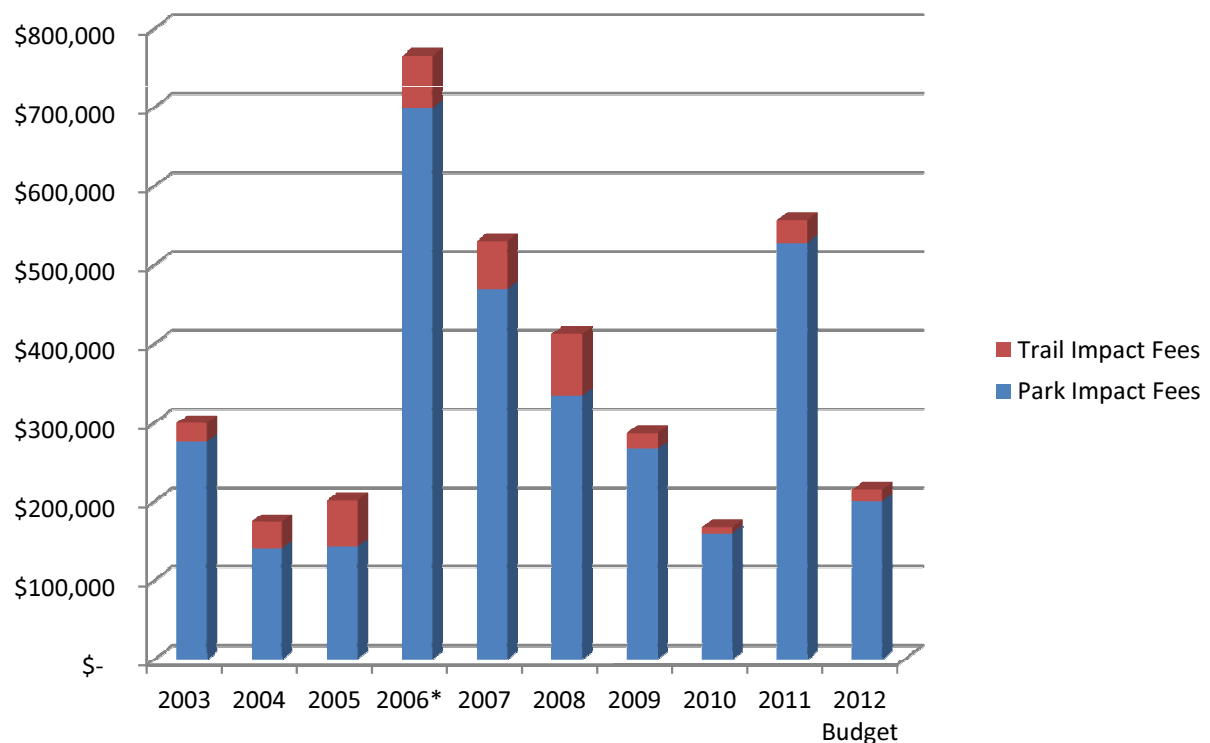
Collection

Fee Information		2010 Actual	2011 Actual	2012 Approved
3171	Park Impact Fees	\$159,382	\$527,566	\$200,000
3172	Trail Impact Fees	\$7,278	\$28,921	\$15,000

Rationale

Sandy City operates a number of parks and recreation facilities for the benefit of the public. Continued population growth will require the city to acquire and develop additional park land and construct more recreational facilities in order to maintain the existing level of service. Park impact fees are one method of ensuring that new residential development pays its proportionate share of the park capital costs attributable to growth.

Sandy City also provides an existing network of pedestrian, bike, equestrian and multi-use trails. This section calculates the maximum impact fees that the city could charge to ensure that new development pays its proportionate share of the capital costs of expanding trail facilities.

Revenue History and Projection

*The large increase in 2006 is due to the soccer stadium construction.

Source

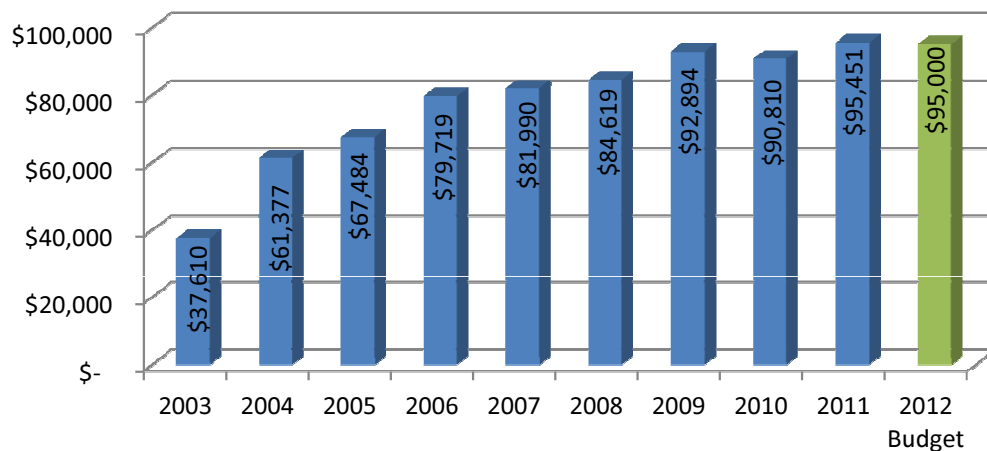
Parks & Cemetery generates revenues through Park Reservation Fees, and Cemetery Fees. Administration for this department analyzes each fee annually and increases are made based on rising costs for facilities, wages, fuel, utilities, and supplies. These charges and fees are set to be competitive with comparable parks, and to maximize use of parks within Sandy City.

Collection

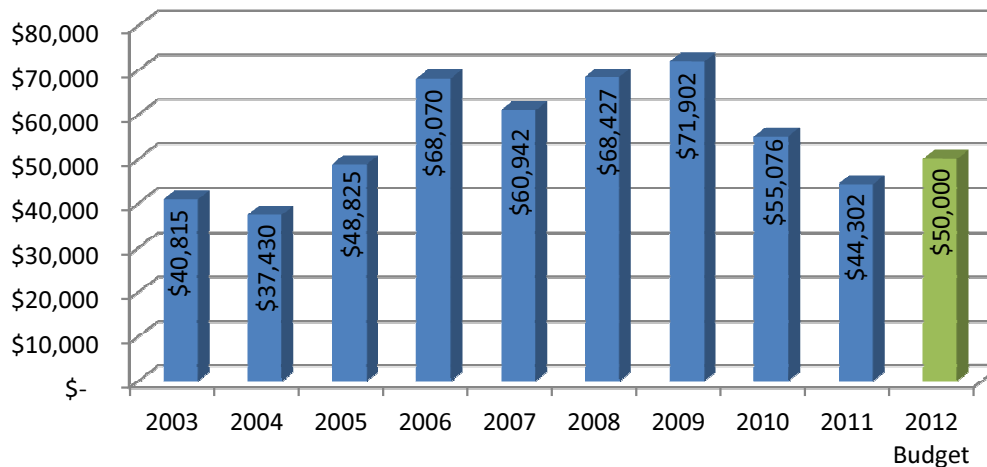
Fee Information		2010 Actual	2011 Actual	2012 Approved
31441	Park Reservation Fees	\$ 90,810	\$ 95,451	\$ 95,000
31442	Cemetery Fees	\$ 55,076	\$ 44,302	\$ 50,000

Revenue History and Projection

Park Reservation Fees



Cemetery Fees



Source

The Recreation Department tries to recover the cost of providing services by charging fees for each activity to those participating. Some programs try to cover the full cost while others are more subsidized.

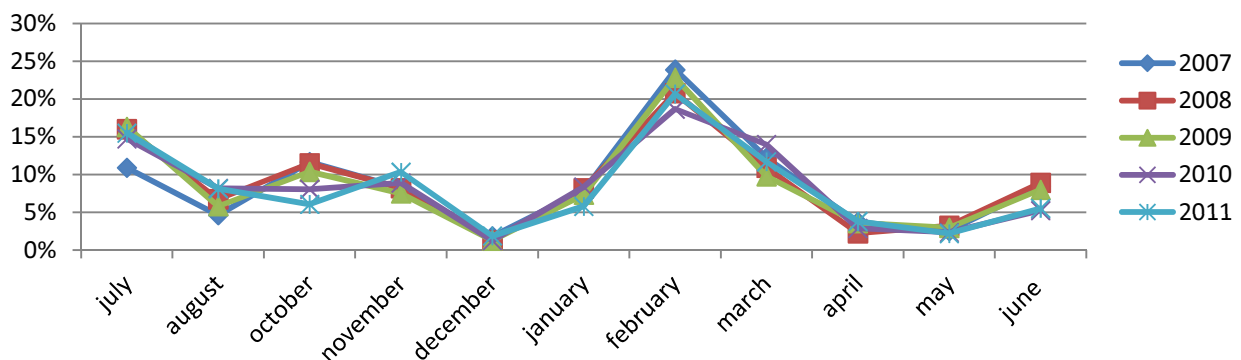
Collection

Cost Recovery

	Fee Information	2012 Budget	% of budget
31611	Interest Income	\$ 1,700	0.2%
318211	Charges for Services	\$ 735,040	72.6%
3411	Transfer In - General Fund	\$ 276,257	27.3%
		\$ 1,012,997	100.0%

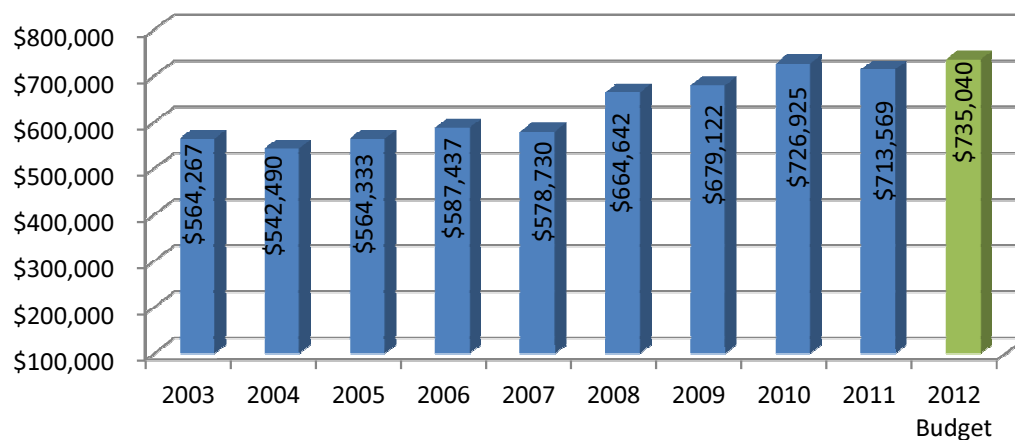
The Recreation dept. recovers over 70% of the full cost of providing services through charges for services. Fees are set to be competitive with comparable services. Because of the seasonal nature of sports these revenues are distributed unevenly throughout the year, as shown below.

Revenue by month



Revenue History and Projection

Recreation Fees



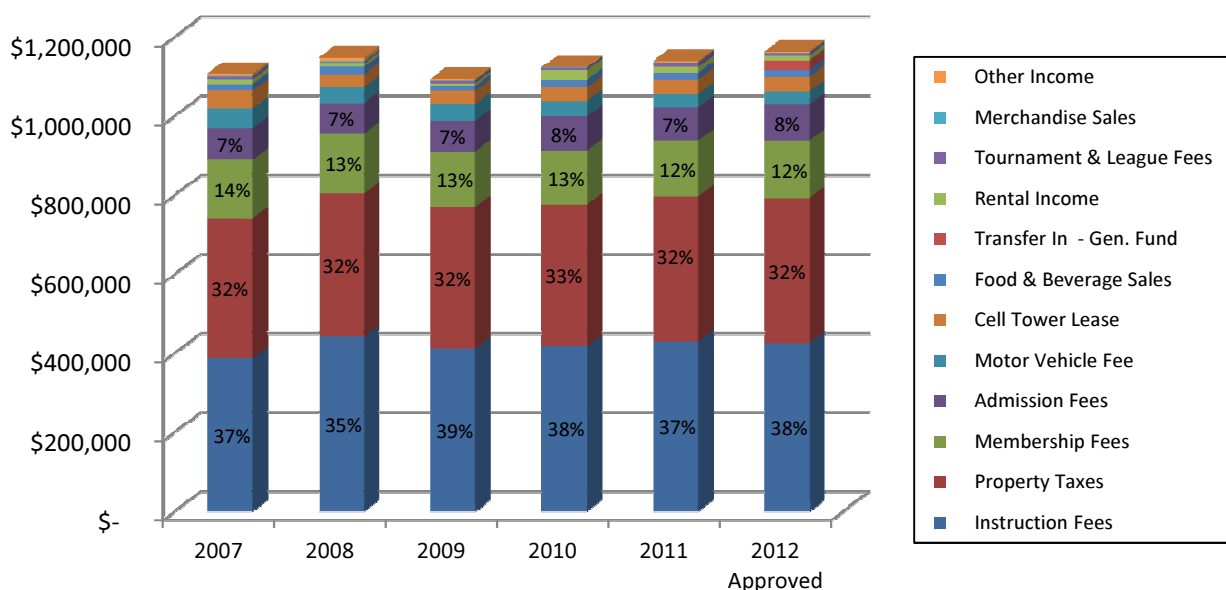
Source

Alta Canyon Sports Center (ACSC) operates as an enterprise fund, and tries to recover the cost of providing services through fees and charges on those who use its services. A special tax district generates additional property tax revenue from citizens living around ACSC.

Collection**Cost Recovery**

	Fee Information	2012 Approved	% of revenue
31111	Property Taxes Current	\$ 360,670	31.0%
31112	Property Taxes Delinquent	5,830	0.5%
3115	Motor Vehicle Fee	32,600	2.8%
3162	Cell Tower Lease	36,946	3.2%
318251	Rental Income	11,925	1.0%
318252	Food & Beverage Sales	17,250	1.5%
318253	Admission Fees	91,590	7.9%
318254	Merchandise Sales	1,240	0.1%
318256	Instruction Fees	425,915	36.6%
318257	Membership Fees	145,475	12.5%
318258	Tournament & League Fees	6,375	0.5%
3392	Sale of Fixed Assets	2,000	0.2%
3411	Transfer In - General Fund	24,700	2.1%
		\$ 1,162,816	100.0%

Nearly sixty percent of financing comes from admission, instruction, and membership fees; just over thirty percent of financing comes from property tax, and the final ten percent from all other sources combined.

Revenue History and Projection

Source

The golf course operates as an enterprise fund, and tries to recover the cost of providing services through fees and charges to those who use its services.

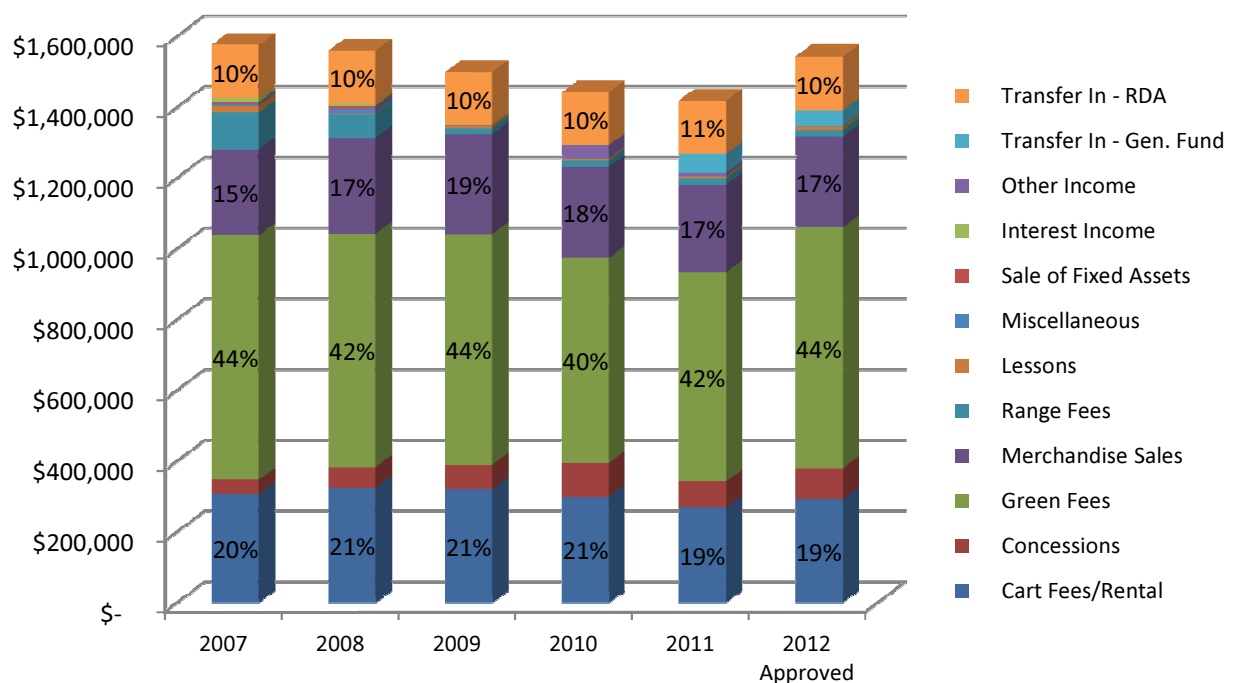
Collection

Fee Information		2012 Approved	% of revenue
3181121	Cart Fees/Rental	\$ 293,000	19%
3181122	Concessions	\$ 87,500	6%
3181123	Green Fees	\$ 679,800	44%
3181124	Merchandise Sales	\$ 257,600	17%
3181125	Range Fees	\$ 18,200	1%
3181126	Lessons	\$ 9,000	1%
3181129	Miscellaneous	\$ 1,500	0.1%
3411	Transfer In - Gen. Fund	\$ 45,605	3.0%
341211	Transfer In - RDA	\$ 150,000	9.7%
		\$ 1,542,205	100%

Cost Recovery

Currently the golf course recovers just over 90% of the full cost of providing services. This includes the initial capital costs covered through bond issuance. Payments for the debt service is partially subsidized by the RDA Civic Center South which has transferred \$150,000 annually. Charges and fees for the golf course are set up to be competitive with comparable courses.

Revenue History and Projection



Source

This revenue comes from business owners in Sandy City.

Collection

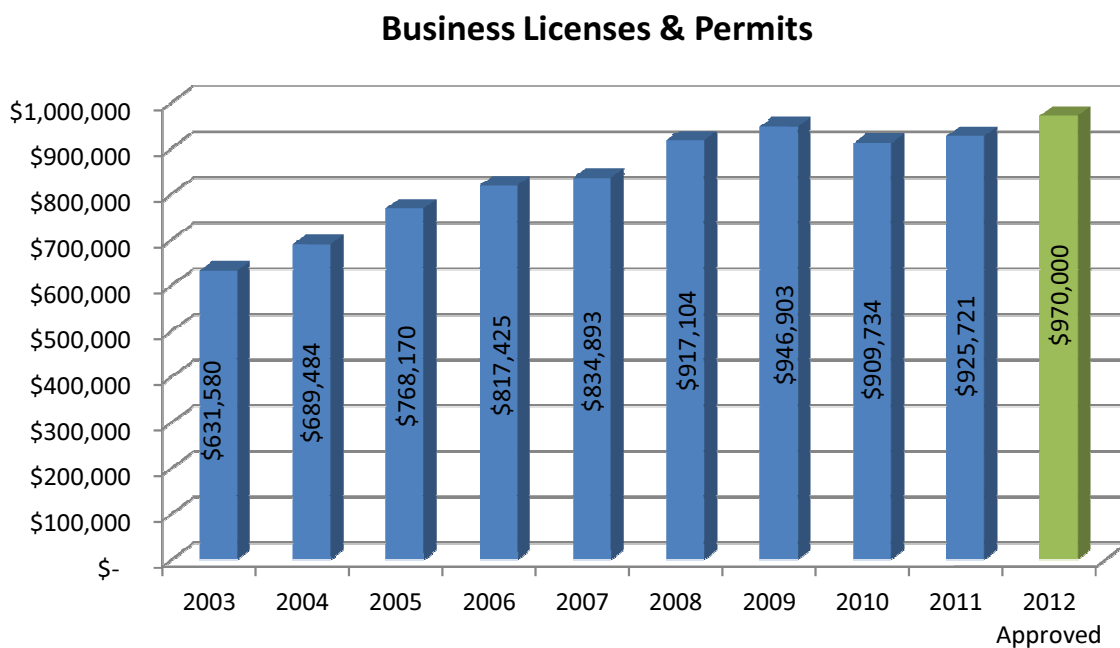
Fee Information		2010 Actual	2011 Actual	2012 Approved
3121	Business Licenses & Permits	\$ 909,734	\$ 925,721	\$ 970,000

Rationale

In 1998 a comprehensive study was conducted by David Griffith & Associates, Ltd. They assisted Sandy City with developing a revised business license schedule consistent with the new requirements mandated by the State of Utah. The following year revenues increased 46%, which were more consistent with actual costs Sandy incurred for providing selected types of services to the business community.

In 2007, nearly ten years later, a new business license fee analysis was conducted by RedOak Consulting. However, only minor changes have been implemented to the fee schedule because of the study.

In FY 2008 Community Services (formerly department 55) was dissolved and combined with Com. Dev. Administration (department 50), Planning (department 51), and Building & Safety (department 52). With the addition of more businesses to the city, and changes to the fee schedule revenue has increased by an average of 6% over the last 10 years. For a complete list of all business license fees see the consolidated fee schedule.

Revenue History and Projection

Source

As shown below, around 80% of the planning dept fees come from planning development and inspection Fees. Other revenues come from grants, rezoning, sign permits, and other development fees.

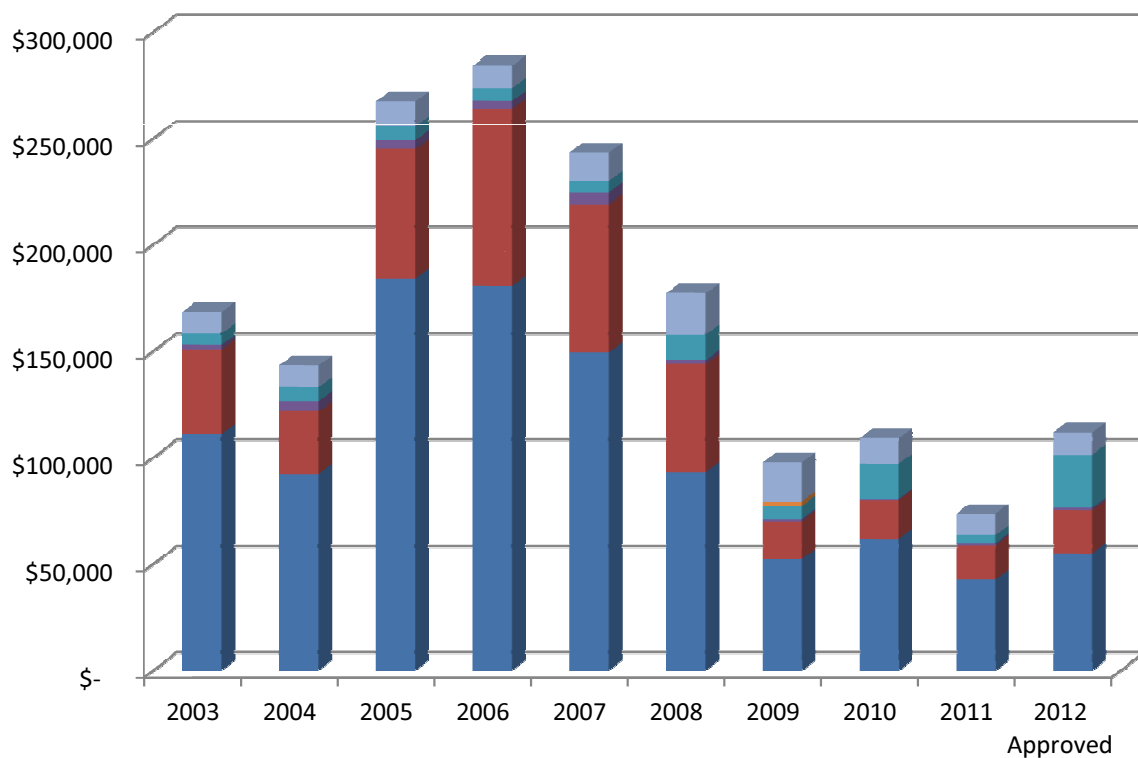
Collection

Fee Information		2012 Approved	% of revenue
31229	Sign Permit Fees	\$ 10,500	10%
314511	Planning Development Fees	\$ 55,000	50%
314512	Inspection Fees	\$ 20,000	18%
314515	Other Development Fees	\$ 25,000	23%
		\$ 110,500	100%

Cost Recovery

The Community Development Department annually calculates the cost of providing the various services reflected in the fee schedule. Adjustments are made to bring some fees more in line with other similar services. In general, the fees for basic services cover a smaller proportion of the cost than do the fees for those services that are a special request.

Revenue History and Projection



Cost Recovery

As previously mentioned the Community Development Department annually calculates the cost of providing various services. The following data shows the cost recovery for many of the planning fees.

Collection

Fee Information	2012 Approved	Actual Cost	City Subsidy
314511 PLANNING DEVELOPMENT FEES			
Residential Review Fees			
0-5 Acres	\$500	N/A	N/A
5.1-10 Acres	\$1,000	N/A	N/A
10.1+	\$1,500	N/A	N/A
Subdivision Review Fees			
Subdivision / lot	\$325	\$523	\$198
Subdivision-Sensitive Lands / unit	\$425	\$861	\$436
Subdivision Plat Amendment	\$100	\$1,038	\$938
Subdivision Appeal	\$80	\$734	\$654
Condominium Conversion Fees			
Base Fee	\$173	\$308	\$135
Per Unit Fee	\$58	N/A	N/A
Commercial/Industrial/Multi-Family Review Fees			
Full Site Plan Review			
0 to 5 acres / acre	\$1,400	N/A	N/A
5.1 to 10 acres			
Base	\$7,000	N/A	N/A
+ Per acre	\$525	N/A	N/A
10.1 to 50 Acres			
Base	\$9,625	N/A	N/A
+ Per acre	\$65	N/A	N/A
Modified Site Plan Review			
Per acre @ 20% per dept. up to 100%	\$1,400	N/A	N/A
Site Plan Review Appeal	\$80	\$793	\$713
Commercial Development Inspection Fees			
Full Site Plan review / acre	\$475	N/A	N/A
MSPR / acre @ 20% / dept up to 100%	\$475	N/A	N/A
Cemetery - Burial Plot Area Only (5 acres)	\$200	N/A	N/A

Fee Information	2012 Approved	Actual Cost	City Subsidy
Residential Development Inspection Fees			
Single Family Units/Duplexes / unit	\$160	\$499	\$339
Commercial Development Inspection Fees			
Full Site Plan review / acre	\$475	\$1,852	\$1,377
MSPR / acre @ 20% / dept up to 100%	\$475	\$1,852	\$1,377
Cemetery - Burial Plot Area Only (5 acres)	\$60	N/A	N/A
314514 REZONING FEES	\$475	\$2,731	\$2,256
314515 OTHER DEVELOPMENT FEES			
Annexation Fee	\$500	\$3,213	\$2,713
Board of Adjustment Fees	\$300	\$1,127	\$827
Code Amendment Fee	\$400	\$1,362	\$962
General Land Use Plan Amendment	\$400	\$1,291	\$891
Planning Building Permit Sub-Check Fee	\$33	\$107	\$74
Re-Application Fee (When noticed item is pulled from agenda by applicant)			
Board of Adjustment	\$140	N/A	N/A
Conditional Use w/SPR	\$75	N/A	N/A
Conditional Use w/o SPR	\$50	N/A	N/A
Subdivision, Site Plan Review, Annexation, Rezoning, etc.	\$105	\$937	\$832
Re-Inspection Fees			
Lot	\$42	N/A	N/A
Subdivision	\$173	N/A	N/A
Street Vacation Review By Planning			
Commission	\$200	\$1,605	\$1,405
Conditional Use Permit Fees			
Site Plan Review	\$140	\$1,557	\$1,417
No Site Plan Review	\$85	\$935	\$850
Accessory Apt CUP Renewal	\$40	\$189	\$149
Appeal of Conditional Use Conditions	\$30	N/A	N/A
Commission	\$32	N/A	N/A
Demolition Fee	\$26	\$49	\$23
Temporary Use Permit	\$44	\$160	\$116
Wireless Telecom Review			
Permitted	\$135	\$737	\$602
Tech. Exception	\$270	\$1,834	\$1,564
Home Rebuild Letter	\$33	\$62	\$29
Lot Line Adjustment	\$33	\$181	\$148
Address Change	\$44	\$79	\$35
Street Renaming	\$135	\$468	\$333

Source

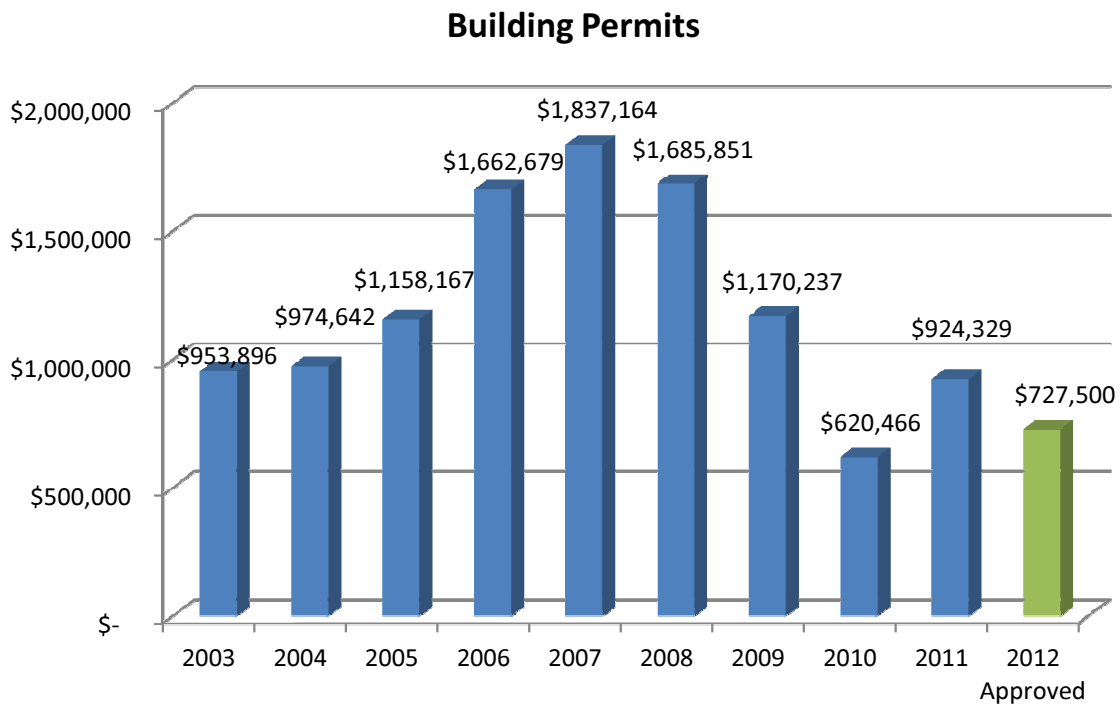
Developers, groups, or individuals annexing and/or building in Sandy City. A building permit must be obtained before anyone in the city can construct and/or remodel a building. The building permit must be issued before building begins.

Collection

	Fee Information	2012 Approved	% of Revenue
31221	Permits	\$ 425,000	58%
31222	Plan Check	\$ 200,000	27%
31223	Electrical	\$ 36,000	5%
31224	Plumbing	\$ 30,000	4%
31225	Mechanical	\$ 25,000	3%
31226	Moving or Demolition	\$ 1,000	0.1%
31229	Sign Permits	\$ 10,500	1%
3122	Building Permits Total	\$ 727,500	100%

Rationale

These fees are charged to help cover costs of issuance. The fees are calculated from standards set forth in the uniform building code, which code is based on the size and intended use of the facility.

Revenue History and Projection

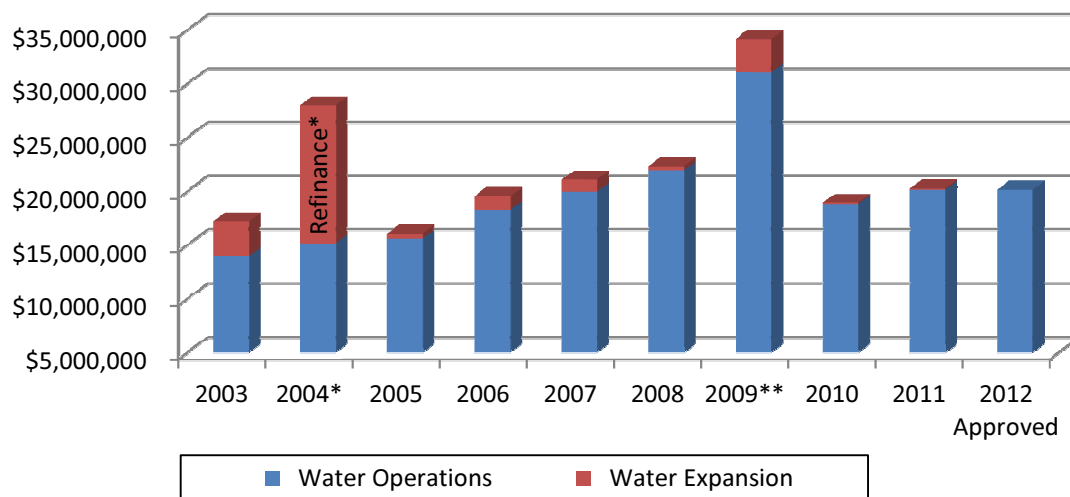
Source

Water Operations are funded through retail sales. The city finished the tenth and final year in a ten-year schedule of 6.5% annual increases. These increases were based on a master plan / rate study conducted in 2000, and revised in 2003. The capital projects outlined in that study have either been completed or reprioritized. A new master plan study is underway. Water expansion is funded through grants, connection charges and other fees. Water expansion revenues have slowed significantly along with population growth.

Collection

	Fee Information	2012 Approved	% of Revenue
Operations			
318111	Utility Retail Sales	\$ 19,500,000	95%
318121	Wholesale Sales	\$ 800,000	4%
31813	Irrigation Rental	\$ 3,000	0.01%
318211	Charges for Services	\$ 247,000	1%
3361	Interest Income	\$ 45,000	0%
3399	Other Income	\$ 5,000	0.0%
		\$ 20,600,000	100%
Expansion			
33711	Connection Charges	\$ 150,000	84%
33712	Meter Sets	\$ 15,000	8%
33714	Water Review Fee	\$ 4,000	2.2%
33715	Waterline Reimbursement Fee	\$ 4,000	2%
3393	Gain on Sale of Assets	\$ 5,000	3%
		\$ 178,000	100%

Revenue History and Projection



*The Water Fund refinanced its debt in 2004 which resulted in savings from a lower interest rate, and provided additional money for the capital projects identified in the master plan.

**The increase in FY 2009 is due to \$10,702,393 gain on sale of assets.

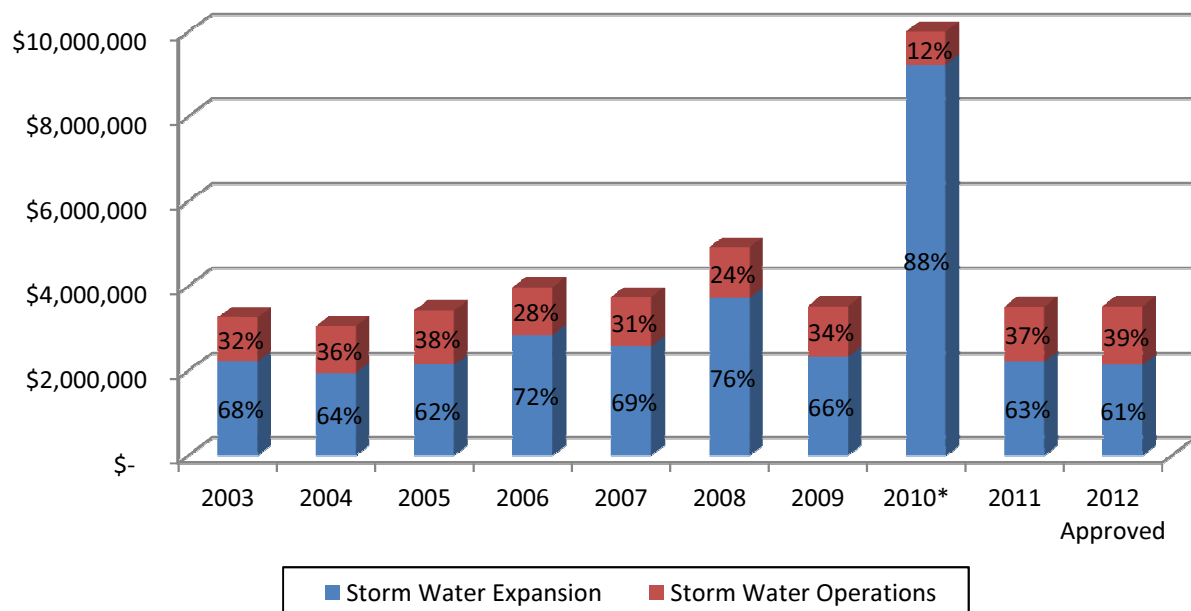
Source

These fees are collected for the operation, repair and maintenance of the storm water system. Fees are collected from both residential and commercial units. Commercial rates are calculated based on an equivalent residential unit (ERU). Per city ordinance storm water fees are divided between storm water expansion and storm water operations 60% / 40% respectively.

Revenue History and Projection

Fee Information		2012 Approved	% of Revenue
Operations			
318111	Utility Retail Sales	\$ 1,376,000	99.0%
318211	Charges for Services	\$ 9,000	0.6%
3399	Other Income	\$ 5,000	0.4%
		\$ 1,390,000	100%
Expansion			
318111	Utility Retail Sales	\$ 2,064,000	97%
318211	Charges for Services	\$ 15,000	0.7%
3361	Interest Income	\$ 6,000	0.3%
33714	Development Review Fee	\$ 3,000	0.1%
3373	Flood Basin Fees	\$ 42,000	2.0%
		\$ 2,130,000	100%

Revenue History and Projection



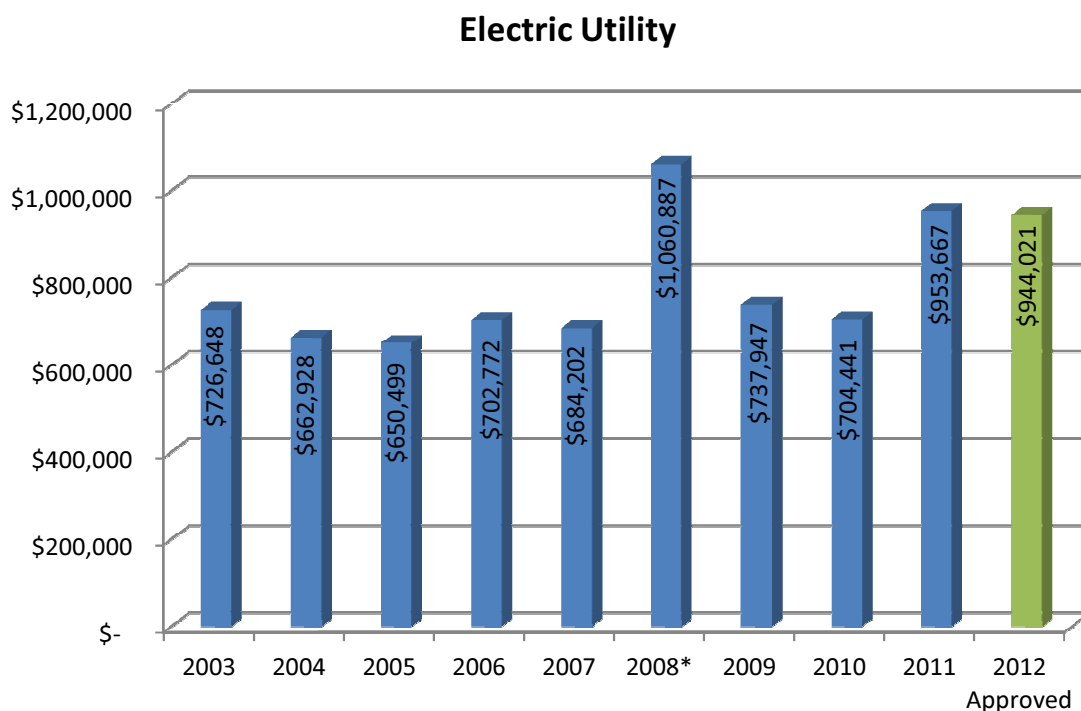
Source

This fund provides street lighting for the city. Each residential unit in existing residential developments have paid \$5 per month for five years. Now, the last of the \$5-per-month payments have been collected. New retail sales are not anticipated. Most of the revenue comes from the general fund, and certain cell tower lease revenue (starting in FY 2011).

Collection

Fee Information		2012 Approved	% of Revenue
Operations			
31611	Interest Income	\$ 500	0%
316210	Cell Tower Lease	\$ 137,002	15%
318111	Retail Sales	\$ 600	0%
3399	Other Income	\$ 10,600	1%
3411	Transfer In - General Fund	\$ 795,319	84%
		\$ 944,021	100%

Revenue History and Projection



*In 2008 a larger amount was transferred in from the general fund to finish the Historic Sandy streetlight project.